

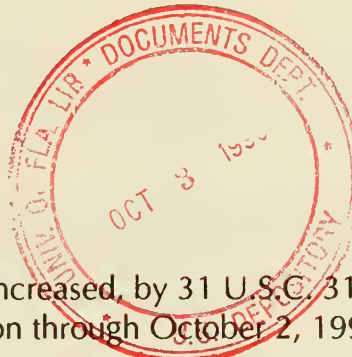


Monthly Treasury Statement

of Receipts and Outlays
of the United States Government

For Fiscal Year 1990 Through August 31, 1990, And Other Periods

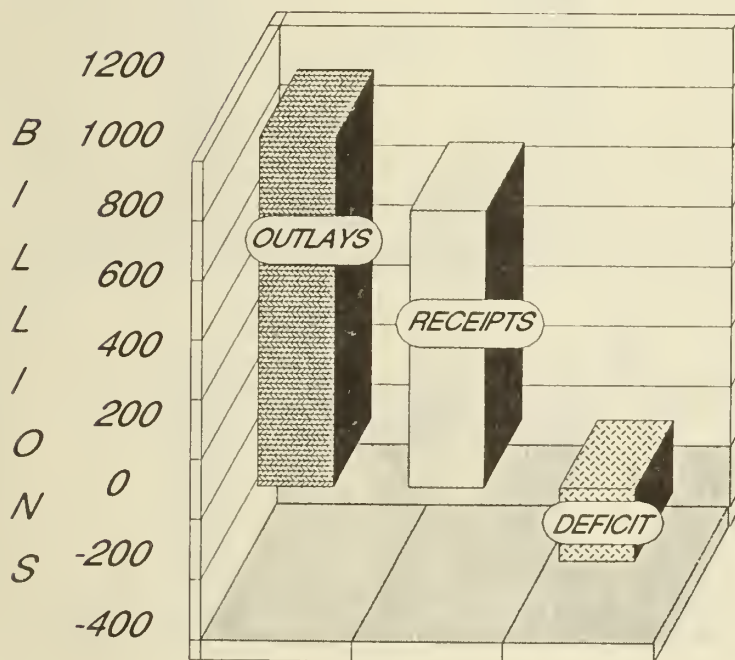
Highlight



The statutory debt limit was temporarily increased, by 31 U.S.C. 3101, Act of August 9, 1990, to \$3,195.0 billion through October 2, 1990.

Federal old-age and survivors insurance trust fund and Federal disability insurance trust fund benefit payments for September 3, 1990, were accelerated to August 31, 1990.

RECEIPTS, OUTLAYS, AND SURPLUS/DEFICIT THROUGH AUGUST 1990



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Compiled and Published by the
Financial Management Service
Department of the Treasury

Introduction

The *Monthly Treasury Statement of Receipts and Outlays of the United States Government (MTS)* is prepared by the Financial Management Service, Department of the Treasury, and after approval by the Fiscal Assistant Secretary of the Treasury, is normally released on the 15th workday of the month following the reporting month. The publication is based on data provided by Federal entities, disbursing officers, and Federal Reserve banks.

Audience

The MTS is published to meet the needs of: Those responsible for or interested in the cash position of the Treasury; Those who are responsible for or interested in the Government's budget results; and individuals and businesses whose operations depend upon or are related to the Government's financial operations.

Disclosure Statement

This statement summarizes the financial activities of the Federal Government and off-budget Federal entities conducted in accordance with the Budget of the U.S. Government, i.e., receipts and outlays of funds, the surplus or deficit, and the means of financing the deficit or disposing of the surplus. Information is presented on a modified cash basis: receipts are accounted for on the basis of collections; refunds

of receipts are treated as deductions from gross receipts; revolving and management fund receipts, reimbursements and refunds of monies previously expended are treated as deductions from gross outlays; and interest on the public debt (public issues) is recognized on the accrual basis. Major information sources include accounting data reported by Federal entities, disbursing officers, and Federal Reserve banks.

Triad of Publications

The MTS is part of a triad of Treasury financial reports. The *Daily Treasury Statement* is published each working day of the Federal Government. It provides data on the cash and debt operations of the Treasury based upon reporting of the Treasury account balances by Federal Reserve banks. The MTS is a report of Government receipts and outlays, based on agency reporting. The *U.S. Government Annual Report* is the official publication of the detailed receipts and outlays of the Government. It is published annually in accordance with legislative mandates given to the Secretary of the Treasury.

Data Sources and Information

The Explanatory Notes section of this publication provides information concerning the flow of data into the MTS and sources of information relevant to the MTS.

Table 1. Summary of Receipts, Outlays, and the Deficit/Surplus of the U.S. Government, Fiscal Years 1989 and 1990, by Month

[\$ millions]			
Period	Receipts	Outlays	Deficit/Surplus (-)
FY 1989			
October	63,582	90,587	27,005
November	64,330	93,460	29,130
December	93,655	105,093	11,438
January	89,306	86,506	-2,800
February	61,897	89,769	27,871
March	68,205	103,988	35,784
April	128,892	88,237	-40,654
May	71,025	96,458	25,433
June	108,249	100,464	-7,785
July	66,191	84,428	18,237
August	76,136	98,286	22,150
September	99,233	1105,437	6,204
Year-to-Date	2990,701	21,142,714	2152,012
FY 1990			
October	68,426	194,581	26,155
November	71,213	101,018	29,805
December	89,130	103,906	14,776
January	99,538	91,286	-8,252
February	65,170	100,437	35,267
March	64,819	118,165	53,346
April	139,624	97,865	-41,760
May	69,212	111,769	42,558
June	110,614	121,747	11,133
July	72,357	98,291	25,934
August	78,486	131,240	52,754
Year-to-Date	928,589	1,170,305	241,716

¹Includes an adjustment of \$126 million for September 1989 (\$62 million for Bank Insurance Fund, \$64 million for Resolution Trust Corporation) and - \$31 million for Bank Insurance Fund in October 1989.

²The receipt, outlay, and deficit figures differ from the 1990 Budget released by the Office of Management and Budget on January 9, 1990 by a net of - \$61 million due mainly to revisions in data following the release of the Final September 1989 Monthly Treasury Statement.

Table 2. Summary of Budget and Off-Budget Results and Financing of the U.S. Government, August 1990 and Other Periods

Classification	[\$ millions]				
	This Month	Current Fiscal Year to Date	Budget Estimates Full Fiscal Year ¹	Prior Fiscal Year to Date (1989)	Budget Estimates Next Fiscal Year (1991) ¹
Total on-budget and off-budget results:					
Total receipts	78,486	928,589	1,044,228	891,468	1,135,374
On-budget receipts	56,284	671,26	762,768	651,325	823,244
Off-budget receipts	22,202	257,323	281,460	240,144	312,130
Total outlays	131,240	1,170,305	1,264,310	1,037,277	1,311,700
On-budget outlays	89,751	946,653	1,038,805	847,107	1,076,339
Off-budget outlays	41,489	223,652	225,505	190,169	235,361
Total surplus (+) or deficit (–)	– 52,754	– 241,716	– 220,082	– 145,808	– 176,326
On-budget surplus (+) or deficit (–)	– 33,467	– 275,387	– 276,037	– 195,783	– 253,095
Off-budget surplus (+) or deficit (–)	– 19,287	33,671	55,955	49,974	76,769
Total on-budget and off-budget financing	52,754	241,716	220,082	145,808	176,326
Means of financing:					
Borrowing from the public	47,329	267,528	209,628	133,684	174,055
Reduction of operating cash, increase (–)	2,43	18,650	10,973	19,014	.....
By other means	2,992	– 44,462	– 519	– 6,890	2,271

¹Based on the Mid-Session Review of the FY 1990 Budget released by the Office of Management and Budget on July 18, 1990.

Note: Details may not add to totals due to rounding.

Figure 1. Monthly Receipts, Outlays, and Budget Deficit/Surplus of the U.S. Government, Fiscal Years 1989 and 1990

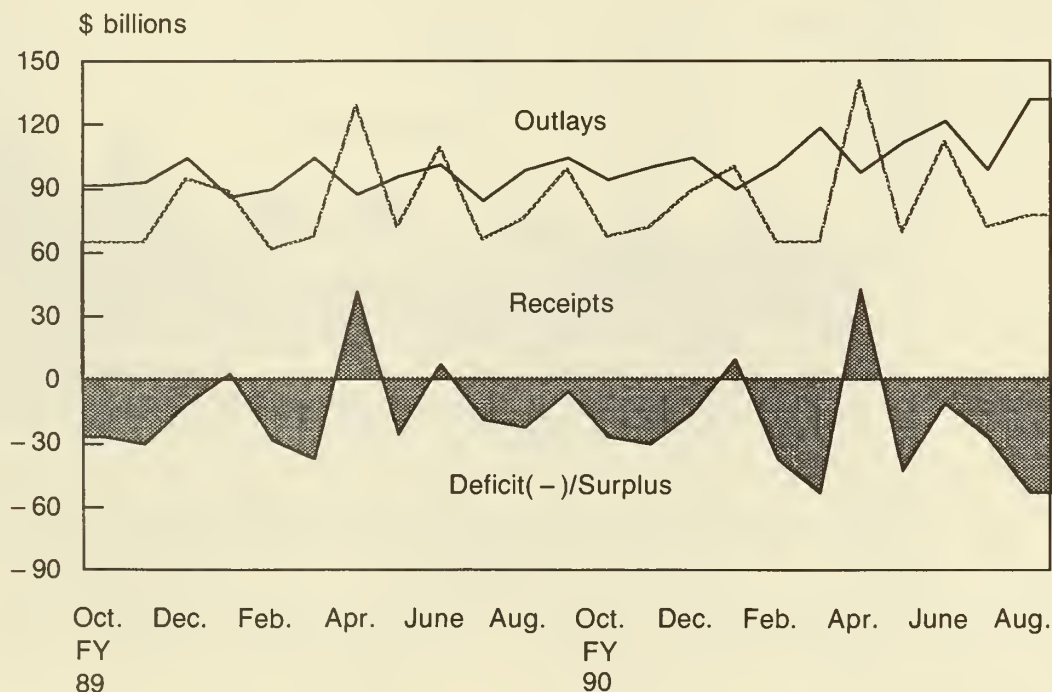


Figure 2. Monthly Receipts of the U.S. Government, by Source, Fiscal Years 1989 and 1990

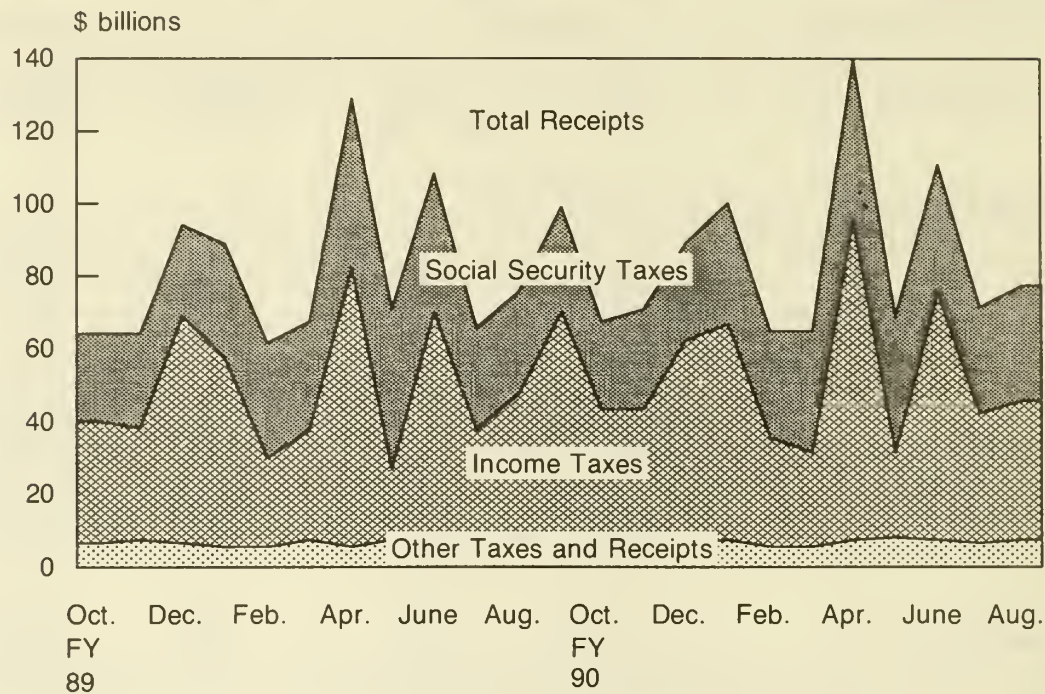


Figure 3. Monthly Outlays of the U.S. Government, by Function, Fiscal Years 1989 and 1990

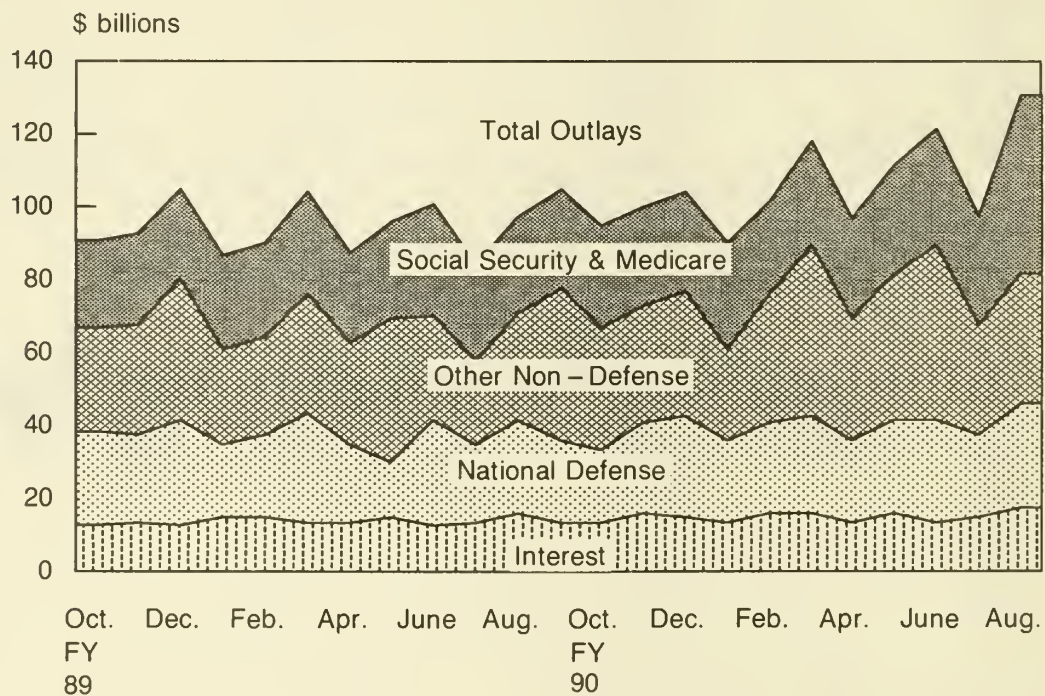


Table 3. Summary of Receipts and Outlays of the U.S. Government, August 1990 and Other Periods
[\$ millions]

Classification	This Month	Current Fiscal Year to Date	Comparable Prior Period	Budget Estimates Full Fiscal Year ¹
Budget Receipts				
Individual income taxes	36,434	420,013	400,665	476,090
Corporation income taxes	1,608	76,163	83,862	98,223
Social insurance taxes and contributions:				
Employment taxes and contributions (off-budget)	22,202	257,323	240,144	281,460
Employment taxes and contributions (on-budget)	5,717	66,088	63,083	72,183
Unemployment Insurance	3,712	21,450	22,807	21,778
Other retirement contributions	416	4,178	4,122	4,734
Excise taxes	2,745	32,660	31,958	36,715
Estate and gift taxes	883	10,625	8,114	10,680
Customs duties	1,627	15,434	14,981	16,896
Miscellaneous receipts	3,142	24,656	21,732	25,468
Total Receipts	78,486	928,589	891,468	1,044,228
(On-budget)	56,284	671,266	651,325	762,768
(Off-budget)	22,202	257,323	240,144	281,460
Budget Outlays				
Legislative Branch	167	2,075	1,949	2,317
The Judiciary	106	1,465	1,317	1,684
Executive Office of the President	15	137	116	174
Funds Appropriated to the President	609	8,649	3,848	10,696
Department of Agriculture	2,346	42,692	45,242	47,531
Department of Commerce	290	3,503	2,362	3,933
Department of Defense—Military	27,805	269,233	267,125	290,230
Department of Defense—Civil	2,146	22,831	21,463	24,803
Department of Education	1,868	21,379	19,868	22,929
Department of Energy	1,189	11,414	11,057	12,319
Department of Health and Human Services, except Social Security	18,289	179,707	156,923	192,369
Department of Health and Human Services, Social Security	41,178	244,239	208,261	244,904
Department of Housing and Urban Development	1,506	18,402	18,095	21,394
Department of the Interior	419	5,093	4,779	6,094
Department of Justice	611	6,266	5,696	6,945
Department of Labor	2,495	23,825	20,964	25,543
Department of State	453	3,716	3,456	3,834
Department of Transportation	2,645	26,083	24,335	28,533
Department of the Treasury:				
Interest on the Public Debt	18,920	247,549	224,580	261,080
Other	-391	-8,563	-8,493	-8,691
Department of Veterans Affairs	3,619	27,797	26,412	29,275
Environmental Protection Agency	479	4,654	4,347	5,311
General Services Administration	107	-354	-596	381
National Aeronautics and Space Administration	1,140	11,481	10,034	12,058
Office of Personnel Management	2,553	29,215	26,831	32,831
Small Business Administration	41	647	73	709
Other independent agencies:				
Resolution Trust Corporation	2,642	² 37,775	3,275	57,132
Other	1,764	² 23,778	18,290	25,765
Undistributed offsetting receipts:				
Interest	-783	-62,086	-51,745	-61,034
Other	-2,987	-32,297	-32,587	-36,742
Total Outlays	131,240	1,170,305	1,037,277	1,264,310
(On-budget)	89,751	946,653	847,107	1,038,805
(Off-budget)	41,489	223,652	190,169	225,505
Surplus (+) or deficit (-)	-52,754	-241,716	-145,808	-220,082
(On-budget)	-33,467	-275,387	-195,783	-276,037
(Off-budget)	-19,287	+33,671	+49,974	+55,955

¹Based on the Mid-Session Review of the FY 1990 Budget released by the Office of Management and Budget on July 16, 1990.

²Includes an adjustment of -\$126 million (-\$62 million for Bank Insurance Fund; and -\$64 million for Resolution Trust Corporation).
... No Transactions.

Table 4. Receipts of the U.S. Government, August 1990 and Other Periods

[\$ millions]

Classification	This Month			Current Fiscal Year to Date			Prior Fiscal Year to Date		
	Gross Receipts	Refunds (Deduct)	Receipts	Gross Receipts	Refunds (Deduct)	Receipts	Gross Receipts	Refunds (Deduct)	Receipts
Individual income taxes:									
Withheld	34,610			359,674			333,267		
Presidential Election Campaign Fund	1-29			32			32		
Other	3,451			131,769			135,896		
Total—Individual income taxes	38,032	1,598	36,434	491,475	71,462	420,013	489,194	68,530	400,665
Corporation income taxes	2,564	956	1,608	91,149	14,988	76,163	96,930	13,068	83,662
Social insurance taxes and contributions:									
Employment taxes and contributions:									
Federal old-age and survivors ins. trust fund:									
Federal Insurance Contributions Act taxes	20,056		20,056	219,781	791	218,990	208,197	791	207,406
Self-Employment Contributions Act taxes				14,078		14,078	11,766		11,766
Deposits by States	-2		-2	13		13	-40		-40
Other	(**)		(**)	(**)		(**)	(**)		(**)
Total—FOASI trust fund	20,054		20,054	233,872	791	233,082	219,923	791	219,132
Federal disability insurance trust fund:									
Federal Insurance Contributions Act taxes	2,148		2,148	22,922	76	22,846	19,957	77	19,880
Self-Employment Contributions Act taxes				1,399		1,399	1,131		1,131
Receipts from Railroad Retirement Account									
Deposits by States	(**)		(**)	-4		-4	1		1
Other									
Total—FDI trust fund	2,148		2,148	24,317	76	24,241	21,089	77	21,012
Federal hospital insurance trust fund:									
Federal Insurance Contributions Act taxes	5,334		5,334	58,911	215	58,696	56,420	217	56,203
Self-Employment Contributions Act taxes				3,680		3,680	3,067		3,067
Receipts from Railroad Retirement Board				332		332	345		345
Deposits by States	(**)		(**)	-8		-8	2		2
Total—FHI trust fund	5,334		5,334	62,915	215	62,700	59,834	217	59,617
Railroad retirement accounts:									
Rail industry pension fund	226	(**)	226	2,174	38	2,136	2,208	11	2,197
Railroad social security equivalent benefit	157		157	1,252		1,252	1,269		1,269
Total—Employment taxes and contributions	27,919	(**)	27,919	324,531	1,120	323,411	304,322	1,096	303,227
Unemployment insurance:									
State taxes deposited in Treasury	2,728		2,728	15,844		15,844	17,135		17,135
Federal Unemployment Tax Act taxes	966	10	956	5,440	151	5,289	5,632	223	5,409
Railroad Unemployment taxes	1		1	204		204	201		201
Railroad debt repayment	27		27	112		112	63		63
Total—Unemployment insurance	3,722	10	3,712	21,601	151	21,450	23,030	223	22,807
Other retirement contributions:									
Federal employees retirement—Employee contributions	407		407	4,070		4,070	4,013		4,013
Contributions for non-Federal employees	9		9	108		108	110		110
Total—Other retirement contributions	416		416	4,178		4,178	4,122		4,122
Total—Social insurance taxes and contributions	32,057	10	32,047	350,309	1,271	349,038	331,475	1,318	330,157
Excise taxes:									
Miscellaneous excise taxes ²	1,495	525	970	³ 16,163	³ 972	15,191	³ 13,761	³ 413	13,348
Airport and airway trust fund	448		448	3,525	10	3,515	3,767	450	3,317
Highway trust fund	1,278		1,278	⁴ 13,874	⁴ 518	13,356	⁴ 15,341	⁴ 584	14,757
Black lung disability trust fund	49		49	597		597	536		536
Total—Excise taxes	3,270	525	2,745	34,159	1,500	32,660	33,404	1,446	31,958
Estate and gift taxes	903	21	883	10,868	243	10,625	8,327	213	8,114
Customs duties	1,689	82	1,627	16,064	630	15,434	15,569	587	14,981
Miscellaneous receipts:									
Deposits of earnings by Federal Reserve banks	2,779		2,779	21,632		21,632	18,915		18,915
All other	363	(**)	363	3,027	3	3,024	2,921	104	2,817
Total—Miscellaneous receipts	3,142	(**)	3,142	24,659	3	24,658	21,836	104	21,732
Total—Receipts	81,656	3,170	78,486	1,018,682	90,094	928,589	976,736	85,267	891,468
Total—On-budget	59,455	3,170	56,284	760,493	89,227	671,266	735,724	84,400	651,325
Total—Off-budget	22,202		22,202	258,189	867	257,323	241,012	868	240,144

¹Prior month adjustment.²Include amounts for windfall profits tax pursuant to P. L. 96-223³Includes an adjustment between gross receipts and refunds (\$527 million for FY90 and \$1,032 million for FY89).⁴Includes an adjustment between gross receipts and refunds (\$103 million for FY90 and \$111 million for FY89).

... No Transactions

(**) Less than \$500,000

Note: Details may not add to totals due to rounding.

Table 5. Outlays of the U.S. Government, August 1990 and Other Periods
[\$ millions]

Classification	This Month			Current Fiscal Year to Date			Prior Fiscal Year to Date		
	Gross Outlays	Applicable Receipts	Outlays	Gross Outlays	Applicable Receipts	Outlays	Gross Outlays	Applicable Receipts	Outlays
Legislative Branch:									
Senate	31	(**)	31	330	1	330	314	1	314
House of Representatives	51	(**)	50	537	1	536	507	1	506
Joint items	7	.....	7	153	.....	153	144	.....	144
Congressional Budget Office	1	.....	1	17	.....	17	16	.....	16
Architect of the Capitol	11	1	11	122	8	115	122	7	115
Library of Congress	25	.....	25	459	.....	459	463	.....	463
Government Printing Office:									
Revolving fund (net)	4	.....	4	29	.....	29	-20	.....	-20
General fund appropriations	13	.....	13	92	.....	92	86	.....	86
General Accounting Office	29	.....	29	335	.....	335	307	.....	307
United States Tax Court	2	.....	2	25	.....	25	24	.....	24
Other Legislative Branch agencies	2	.....	2	22	.....	22	27	.....	27
Proprietary receipts from the public .....	.....	1	-1	.....	18	-18	.....	15	-15
Intrabudgetary transactions	-7	.....	-7	-21	.....	-21	-18	.....	-18
Total—Legislative Branch	169	2	167	2,103	28	2,075	1,973	24	1,949
The Judiciary:									
Supreme Court of the United States	1	.....	1	14	.....	14	15	.....	15
Courts of appeals, district courts, and other judicial services	101	.....	101	1,383	.....	1,383	1,245	.....	1,245
Other	5	.....	5	68	.....	68	57	.....	57
Total—The Judiciary	106	.....	106	1,465	.....	1,465	1,317	.....	1,317
Executive Office of the President:									
Compensation of the President and the White House Office	3	.....	3	28	.....	28	27	.....	27
Office of Management and Budget	5	.....	5	41	.....	41	39	.....	39
Other	7	.....	7	68	.....	68	50	.....	50
Total—Executive Office of the President	15	.....	15	137	.....	137	116	.....	116
Funds Appropriated to the President:									
International Security Assistance:									
Guarantee reserve fund	33	121	-88	631	730	-100	950	656	294
Foreign military financing	357	.....	357	4,165	.....	4,165	-2,120	.....	-2,120
Economic support fund	276	.....	276	3,550	.....	3,550	3,175	.....	3,175
Military assistance	2	.....	2	371	.....	371	510	.....	510
Peacekeeping operations .....	(**)	.....	(**)	19	.....	19	41	.....	41
Other	7	.....	7	40	.....	40	38	.....	38
Proprietary receipts from the public .....	.....	43	-43	.....	455	-455	.....	1,306	-1,306
Total—International Security Assistance	674	164	510	8,775	1,185	7,590	2,594	1,962	632
International Development Assistance:									
Multilateral assistance:									
Contributions to the International Development Association .....	.....	.....	.....	873	.....	873	827	.....	827
International Organizations and Programs	20	.....	20	257	.....	257	247	.....	247
Other	47	.....	47	356	.....	356	418	.....	418
Total—Multilateral assistance	67	.....	67	1,487	.....	1,487	1,492	.....	1,492
Agency for International Development:									
Functional Development Assistance Program	107	.....	107	1,406	.....	1,406	1,249	.....	1,249
Sub-Saharan Africa, Development Assistance	37	.....	37	325	.....	325	132	.....	132
Operating Expenses, Agency for International Development	41	.....	41	399	.....	399	267	.....	267
Payment to Foreign Service Retirement and Disability Fund .....	.....	.....	.....	40	.....	40	76	.....	76
Other	20	2	18	195	45	150	221	64	158
Proprietary receipts from the public .....	.....	65	-65	.....	758	-758	.....	783	-783
Total—Agency for International Development	205	67	137	2,365	803	1,562	1,946	847	1,099
Peace Corps	14	.....	14	144	.....	144	137	(**)	137
Overseas Private Investment Corporation	2	28	-26	43	189	-146	18	136	-119
- Other	5	4	1	60	11	49	57	9	48
Total—International Development Assistance	293	100	194	4,099	1,003	3,096	3,649	992	2,657

Table 5. Outlays of the U.S. Government, August 1990 and Other Periods—Continued

[\$ millions]

Classification	This Month			Current Fiscal Year to Date			Prior Fiscal Year to Date		
	Gross Outlays	Applicable Receipts	Outlays	Gross Outlays	Applicable Receipts	Outlays	Gross Outlays	Applicable Receipts	Outlays
Funds Appropriated to the President—Continued									
International Monetary Programs	-128	.....	-128	-696	.....	-696	258	.....	258
Military Sales Programs:									
Foreign military sales trust fund	776	.....	776	8,203	.....	8,203	7,689	.....	7,689
Special Defense Acquisition Fund	7	33	-25	164	298	-134	199	96	102
Proprietary receipts from the public .....	.....	717	-717	.....	9,470	-9,470	.....	7,530	-7,530
Other .....	(**)	.....	(**)	61	.....	61	41	.....	41
Total—Funds Appropriated to the President	1,622	1,013	609	20,605	11,956	8,649	14,429	10,580	3,848
Department of Agriculture:									
Departmental Administration	9	.....	9	107	.....	107	94	.....	94
Agricultural Research Service	51	.....	51	557	.....	557	534	.....	534
Cooperative State Research Service	35	.....	35	332	.....	332	301	.....	301
Extension Service	33	.....	33	329	.....	329	325	.....	325
Foreign Agricultural Service	9	.....	9	86	.....	86	82	.....	82
Foreign Assistance Programs	57	.....	57	742	.....	742	1,016	.....	1,016
Agricultural Stabilization and Conservation Service:									
Conservation Programs	29	.....	29	1,629	.....	1,629	1,476	.....	1,476
Other	-21	.....	-21	3	.....	3	-3	.....	-3
Federal Crop Insurance Corporation	101	5	95	1,186	314	872	1,126	161	965
Commodity Credit Corporation:									
Price support and related programs	488	741	-253	14,576	7,911	6,665	20,571	9,537	11,034
National Wool Act Program	10	.....	10	104	.....	104	92	.....	92
Rural Electrification Administration	106	206	-100	3,582	3,538	45	3,276	2,943	332
Farmers Home Administration:									
Public enterprise funds:									
Agricultural credit insurance fund	177	116	61	4,769	2,635	2,134	5,371	2,528	2,843
Rural housing insurance fund	570	614	-44	5,442	2,785	2,658	5,703	2,412	3,292
Rural development insurance fund	101	27	75	2,601	1,820	781	3,010	3,103	-93
Other	1	(**)	1	9	2	7	6	3	3
Salaries and expenses	33	.....	33	369	.....	369	378	.....	378
Rural water and waste disposal grants	15	.....	15	121	.....	121	115	.....	115
Other	7	.....	7	69	.....	69	66	.....	66
Total—Farmers Home Administration	904	756	148	13,380	7,241	6,139	14,650	8,046	6,604
Soil Conservation Service	68	.....	68	705	.....	705	634	.....	634
Animal and Plant Health Inspection Service	37	.....	37	321	.....	321	332	.....	332
Agricultural Marketing Service	9	.....	9	134	.....	134	133	.....	133
Funds for strengthening markets, income, and supply	24	.....	24	343	.....	343	398	.....	398
Food Safety and Inspection Service	34	.....	34	387	.....	387	369	.....	369
Food and Nutrition Service:									
Food stamp program	1,389	.....	1,389	14,552	.....	14,552	12,635	.....	12,635
State child nutrition payments	274	.....	274	4,800	.....	4,800	4,368	.....	4,368
Women, infants and children programs	187	.....	187	2,049	.....	2,049	1,813	.....	1,813
Temporary Emergency food Assistance program	15	.....	15	163	.....	163	151	.....	151
Other	40	.....	40	330	.....	330	310	.....	310
Total—Food and Nutrition Service	1,905	.....	1,905	21,894	.....	21,894	19,277	.....	19,277
Forest Service:									
National Forest system	104	.....	104	1,135	.....	1,135	1,443	.....	1,443
Forest Service permanent appropriations	21	.....	21	303	.....	303	230	.....	230
Cooperative work	28	.....	28	204	.....	204	210	.....	210
Other	142	.....	142	762	.....	762	537	.....	537
Total—Forest Service	295	.....	295	2,404	.....	2,404	2,420	.....	2,420
Other	22	2	20	269	29	240	262	32	230
Proprietary receipts from the public .....	.....	149	-149	.....	1,346	-1,346	.....	1,403	-1,403
Intrabudgetary transactions .....	.....	.....	.....	(**)	.....	(**)	(**)	.....	(**)
Total—Department of Agriculture	4,206	1,861	2,346	63,070	20,378	42,692	67,364	22,121	45,242

Table 5. Outlays of the U.S. Government, August 1990 and Other Periods—Continued
 [\$ millions]

Classification	This Month			Current Fiscal Year to Date			Prior Fiscal Year to Date		
	Gross Outlays	Applicable Receipts	Outlays	Gross Outlays	Applicable Receipts	Outlays	Gross Outlays	Applicable Receipts	Outlays
Department of Commerce:									
Economic Development Administration	19	2	17	184	27	158	193	33	160
Bureau of the Census	151	.....	151	1,506	.....	1,506	534	.....	534
Promotion of Industry and Commerce	20	.....	20	250	.....	250	257	.....	257
Science and Technology:									
National Oceanic and Atmospheric Administration	77	1	77	1,275	15	1,260	1,094	11	1,083
Patent and Trademark Office	4	.....	4	91	.....	91	100	.....	100
National Institute of Standards and Technology	15	.....	15	138	.....	138	135	.....	135
Other	10	.....	10	79	.....	79	70	.....	70
Total—Science and Technology	105	1	105	1,584	15	1,568	1,399	11	1,389
Other	3	.....	3	79	.....	79	75	.....	75
Proprietary receipts from the public .....	.....	5	-5	.....	54	-54	.....	48	-48
Intrabudgetary transactions .....	(**)	.....	(**)	-3	.....	-3	-6	.....	-6
Total—Department of Commerce	298	8	290	3,599	96	3,503	2,453	91	2,362
Department of Defense—Military:									
Military personnel:									
Department of the Army	3,856	.....	3,856	27,683	.....	27,683	27,304	.....	27,304
Department of the Navy	3,164	.....	3,164	24,524	.....	24,524	24,012	.....	24,012
Department of the Air Force	2,627	.....	2,627	19,666	.....	19,666	19,915	.....	19,915
Total—Military personnel	9,647	.....	9,647	71,872	.....	71,872	71,231	.....	71,231
Operation and Maintenance:									
Department of the Army	2,271	.....	2,271	24,190	.....	24,190	23,026	.....	23,026
Department of the Navy	2,463	.....	2,463	25,726	.....	25,726	26,667	.....	26,667
Department of the Air Force	2,362	.....	2,362	23,055	.....	23,055	22,293	.....	22,293
Defense agencies	597	.....	597	7,377	.....	7,377	7,070	.....	7,070
Total—Operation and Maintenance	7,692	.....	7,692	80,348	.....	80,348	79,056	.....	79,056
Procurement:									
Department of the Army	1,048	.....	1,048	13,408	.....	13,408	14,583	.....	14,583
Department of the Navy	2,798	.....	2,798	29,707	.....	29,707	29,870	.....	29,870
Department of the Air Force	3,039	.....	3,039	28,253	.....	28,253	27,799	.....	27,799
Defense agencies	220	.....	220	2,652	.....	2,652	2,315	.....	2,315
Total—Procurement	7,104	.....	7,104	74,021	.....	74,021	74,567	.....	74,567
Research, Development, Test, and Evaluation:									
Department of the Army	518	.....	518	5,063	.....	5,063	4,546	.....	4,546
Department of the Navy	740	.....	740	8,448	.....	8,448	8,422	.....	8,422
Department of the Air Force	1,056	.....	1,056	13,470	.....	13,470	13,703	.....	13,703
Defense agencies	699	.....	699	7,607	.....	7,607	7,173	.....	7,173
Total—Research, Development, Test, and Evaluation	3,013	.....	3,013	34,589	.....	34,589	33,843	.....	33,843
Military Construction:									
Department of the Army	74	.....	74	1,148	.....	1,148	1,298	.....	1,298
Department of the Navy	116	.....	116	1,359	.....	1,359	1,462	.....	1,462
Department of the Air Force	123	.....	123	1,315	.....	1,315	1,403	.....	1,403
Defense agencies	149	.....	149	918	.....	918	677	.....	677
Total—Military construction	461	.....	461	4,740	.....	4,740	4,840	.....	4,840
Family housing:									
Department of the Army	157	.....	157	1,582	.....	1,582	1,431	.....	1,431
Department of the Navy	82	.....	82	722	.....	722	664	.....	664
Department of the Air Force	94	.....	94	868	.....	868	846	.....	846
Defense Agencies	3	.....	3	22	4	19	26	10	17
Revolving and Management Funds:									
Department of the Army	-55	.....	-55	-147	.....	-147	66	.....	66
Department of the Navy	-91	(**)	-91	91	2	89	295	2	293
Department of the Air Force	-8	.....	-8	305	.....	305	377	.....	377
Defense Agencies	-130	.....	-130	378	(**)	378	-10	.....	-10
Other:									
Department of the Army	2	33	-31	340	408	-67	371	369	1
Department of the Navy	-28	60	-87	355	145	211	333	114	219
Department of the Air Force	22	60	-38	173	401	-228	159	408	-249
Defense Agencies	1	9	-8	16	83	-67	10	78	-67
Total—Department of Defense—Military	27,967	162	27,805	270,275	1,042	269,233	268,105	980	267,125

Table 5. Outlays of the U.S. Government, August 1990 and Other Periods—Continued

Classification	This Month			Current Fiscal Year to Date			Prior Fiscal Year to Date		
	Gross Outlays	Applicable Receipts	Outlays	Gross Outlays	Applicable Receipts	Outlays	Gross Outlays	Applicable Receipts	Outlays
Department of Defense—Civl									
Corps of Engineers:									
Construction, general	124		124	1,071		1,071	987		987
Operation and maintenance, general	137		137	1,244		1,244	1,267		1,267
Other	68		68	849		849	828		828
Proprietary receipts from the public		18	-18		152	-152		102	-102
Total—Corps of Engineers	329	18	311	3,164	152	3,012	3,082	102	2,980
Military retirement:									
Payment to military retirement fund				10,596		10,596	9,782		9,782
Retired pay	(**)		(**)	2		2	1		1
Military retirement fund	1,831		1,831	19,715		19,715	18,469		18,469
Intrabudgetary transactions				-10,596		-10,596	-9,782		-9,782
Education benefits	-1		-1	29		29	-28		-28
Other	5	(**)	5	79	1	78	48	1	47
Proprietary receipts from the public		(**)	(**)		5	-5		6	-6
Total—Department of Defense—Civl	2,164	18	2,146	22,989	158	22,831	21,571	108	21,463
Department of Education:									
Office of Elementary and Secondary Education:									
Compensatory education for the disadvantaged	221		221	4,265		4,265	3,916		3,916
Impact aid	4		4	803		803	729		729
School improvement programs	95		95	1,087		1,087	871		871
Chicago Litigation	3		3	10		10	5		5
Indian Education	8		8	64		64	63		63
Other									
Total—Office of Elementary and Secondary Education	331		331	6,230		6,230	5,585		5,585
Office of Bilingual Education and Minority Languages Affairs	18		18	170		170	150		150
Office of Special Education and Rehabilitative Services:									
Education for the handicapped	211		211	1,388		1,388	1,727		1,727
Rehabilitation services and handicapped research	154		154	1,656		1,656	1,447		1,447
Payments to institutions for the handicapped	11		11	90		90	127		127
Office of Vocational and Adult Education	103		103	1,340		1,340	782		782
Office of Postsecondary Education:									
College housing loans	1	2	-1	24	77	-53	29	57	-28
Student financial assistance	523		523	5,381		5,381	5,210		5,210
Guaranteed student loans	375		375	4,021		4,021	3,694		3,694
Higher education	77		77	528		528	583		583
Howard University	12		12	156		156	163		163
Other	1		1	19		19	7		7
Total—Office of Postsecondary Education	988	2	987	10,130	77	10,053	9,685	57	9,628
Office of Educational Research and Improvement	23		23	208		208	206		206
Departmental Management	33		33	306		306	273		273
Proprietary receipts from the public		3	-3		60	-60		57	-57
Total—Department of Education	1,873	5	1,868	21,516	137	21,379	19,982	113	19,868
Department of Energy:									
Atomic energy defense activities	820		820	8,053		8,053	7,272		7,272
Energy programs:									
General science and research activities	93		93	908		908	808		808
Energy supply, R and D activities	217		217	2,002		2,002	2,009		2,009
Uranium supply and enrichment activities	82		82	1,180		1,180	1,180		1,180
Fossil energy research and development	32		32	342		342	334		334
Energy conservation	38		38	327		327	295		295
Strategic petroleum reserve	59		59	420		420	574		574
Nuclear waste disposal fund	25		25	303		303	318		318
Other	60	(**)	60	448	1	447	427		427
Total—Energy Programs	607	(**)	607	5,929	1	5,928	5,944		5,944
Power Marketing Administration	103	109	-6	1,048	1,287	-240	1,129	1,295	-167
Departmental Administration	27		27	374		374	385		385
Proprietary receipts from the public		241	-241		2,539	-2,539		2,551	-2,551
Intrabudgetary transactions	-18		-18	-163		-163	173		173
Total—Department of Energy	1,539	350	1,189	15,241	3,827	11,414	14,903	3,846	11,057

Table 5. Outlays of the U.S. Government, August 1990 and Other Periods—Continued
 [\$ millions]

Classification	This Month			Current Fiscal Year to Date			Prior Fiscal Year to Date		
	Gross Outlays	Applicable Receipts	Outlays	Gross Outlays	Applicable Receipts	Outlays	Gross Outlays	Applicable Receipts	Outlays
Department of Health and Human Services, Except Social Security:									
Public Health Service:									
Food and Drug Administration	48	(**)	47	514	3	511	470	1	468
Health Resources and Services Administration:									
Public enterprise funds	3		3	8		8	15		15
Health resources and services	176		176	1,452		1,452	1,322		1,322
Indian Health Service	114		114	1,016		1,016	953		953
Centers for Disease Control	98		98	915		915	741		741
National Institutes of Health:									
Cancer Research	154		154	1,583		1,583	1,485		1,485
Heart, Lung, and Blood Research	127		127	1,100		1,100	1,059		1,059
Diabetes, Digestive and Kidney Diseases	45		45	525		525	495		495
Neurological Disorders and Stroke	46		46	479		479	496		496
Allergy and Infectious Diseases	41		41	717		717	638		638
General Medical Sciences	77		77	661		661	608		608
Child Health and Human Development	33		33	405		405	383		383
Other research institutes	74		74	903		903	838		838
Research resources	55		55	349		349	380		380
Other	54		54	230		230	196		196
Total—National Institutes of Health	706		706	6,952		6,952	6,579		6,579
Alcohol, Drug Abuse, and Mental Health Administration	176		176	1,832		1,832	1,165		1,165
Agency for Health Care Policy and Research	-1		-1	6		6			
Office of Assistant Secretary for Health	8		8	196		196	200		200
Total—Public Health Service	1,328	(**)	1,328	12,892	3	12,890	11,445	3	11,443
Health Care Financing Administration:									
Grants to States for Medicaid	4,064		4,064	37,664		37,664	31,603		31,603
Payments to health care trust funds	5,130		5,130	33,708		33,708	29,998		29,998
Other	-15		-15	66		66	83		83
Federal hospital insurance trust fund:									
Benefit payments	6,141		6,141	61,129		61,129	52,556		52,556
Administrative expenses and construction	87		87	702		702	716		716
Interest on normalized tax transfers									
Total—FHI trust fund	6,228		6,228	61,831		61,831	53,272		53,272
Federal supplementary medical insurance trust fund:									
Benefit payments	4,112		4,112	38,432		38,432	33,535		33,535
Administrative expenses and construction	149		149	1,358		1,358	1,257		1,257
Total—FSMI trust fund	4,260		4,260	39,790		39,790	34,792		34,792
Federal supplementary medical insurance catastrophic coverage trust fund				51		51	79		79
Total—Health Care Financing Administration	19,667		19,667	173,110		173,110	149,827		149,827
Social Security Administration:									
Payments to social security trust funds	3		3	4,767		4,767	5,834		5,834
Special benefits for disabled coal miners	143		143	871		871	820		820
Supplemental security income program	1,965		1,965	12,475		12,475	10,517		10,517
Total—Social Security Administration	2,112		2,112	18,113		18,113	17,170		17,170
Family Support Administration:									
Family support payments to States	1,131		1,131	11,404		11,404	10,302		10,302
Low income home energy assistance	28		28	1,272		1,272	1,363		1,363
Refugee and entrant assistance	51		51	404		404	333		333
Grants to States for special services	32		32	319		319	379		379
Payments to States for family support activities	24		24	219		219	72		72
Interim assistance to States for legalization	112		112	533		533	273		273
Other	5		5	69		69	73		73
Total—Family Support Administration	1,385		1,385	14,219		14,219	12,795		12,795
Human Development Services:									
Social services	301		301	2,588		2,588	2,538		2,538
Human development services	358		358	2,483		2,483	2,590		2,590
Payments to states for foster care and adoption assistance	36		36	1,363		1,363	1,001		1,001
Total—Human Development Services	694		694	6,433		6,433	6,130		6,130
Office of the Secretary	12		12	157		157	129		129
Proprietary receipts from the public		1,778	-1,778		11,507	-11,507		10,573	-10,573
Intrabudgetary transactions:									
Payments for health insurance for the aged:									
Federal supplementary medical insurance trust fund	-5,130		-5,130	-32,902		-32,902	-29,004		-29,004

Table 5. Outlays of the U.S. Government, August 1990 and Other Periods—Continued
[\$ millions]

Classification	This Month			Current Fiscal Year to Date			Prior Fiscal Year to Date		
	Gross Outlays	Applicable Receipts	Outlays	Gross Outlays	Applicable Receipts	Outlays	Gross Outlays	Applicable Receipts	Outlays
Department of Health and Human Services, Except Social Security—Continued									
Payments for tax and other credits:									
Federal hospital insurance trust fund				- 806		- 806	- 994		- 994
Other									
Total—Department of Health and Human Services, Except Social Security	20,068	1,778	18,289	191,217	11,509	179,707	167,498	10,576	156,923
Department of Health and Human Services, Social Security (OFF BUDGET):									
Federal old-age and survivors insurance trust fund:									
Benefit payments	37,063		37,063	218,702		218,702	187,238		187,238
Administrative expenses and construction	166		166	1,440		1,440	1,540		1,540
Payment to railroad retirement account				2,969		2,969	2,845		2,845
Interest expense on interfund borrowings									
Interest on normalized tax transfers				982		982	989		989
Total—FOASI trust fund	37,229		37,229	224,093		224,093	192,613		192,613
Federal disability insurance trust fund:									
Benefit payments	3,920		3,920	24,075		24,075	20,606		20,606
Administrative expenses and construction	32		32	659		659	692		692
Payment to railroad retirement account				80		80	88		88
Interest on normalized tax transfers				100		100	95		95
Total—FDI trust fund	3,953		3,953	24,914		24,914	21,482		21,482
Proprietary receipts from the public		(**)	(**)		(**)	(**)		(**)	(**)
Intrabudgetary transactions ¹	-3		-3	-4,767		-4,767	-5,834		-5,834
Total—Department of Health and Human Services, Social Security (OFF BUDGET)	41,178	(**)	41,178	244,239	(**)	244,239	208,261	(**)	208,261
Department of Housing and Urban Development:									
Housing Programs:									
Public enterprise funds:									
Federal Housing Administration fund	694	671	23	6,725	5,900	825	6,609	5,790	819
Housing for the elderly or handicapped fund	28	52	- 24	892	568	323	1,243	790	454
Other	- 1	6	- 7	4	63	- 59	18	67	- 50
Rent supplement payments	4		4	45		45	45		45
Homeownership assistance	- 13		- 13	75		75	110		110
Rental housing assistance	75		75	597		597	549		549
Rental housing development grants	4		4	74		74	94		94
Low-rent public housing	81		81	759		759	705		705
Public housing grants	136		136	1,263		1,263	702		702
College housing grants	2		2	19		19	18	(**)	18
Lower income housing assistance	909		909	9,692		9,692	9,062		9,062
Section 8 contract renewals	(**)		(**)	(**)		(**)			
Other	1		1	11		11	12		12
Total—Housing Programs	1,921	729	1,192	20,154	6,531	13,622	19,168	6,647	12,521
Public and Indian Housing Programs:									
Payments for operation of low income housing projects ..	162		162	1,593		1,593	1,370		1,370
Low-rent public housing—loans and other expenses	27	1	26	427	41	386	739	38	701
Total—Public and Indian Housing Programs	189	1	188	2,020	41	1,980	2,109	38	2,071
Government National Mortgage Association:									
Management and liquidating functions fund	(**)	1	- 1	11	17	- 6	6	14	- 8
Guarantees of mortgage-backed securities	156	322	- 166	1,202	1,681	- 479	831	783	48
Participation sales fund							(**)	(**)	(**)
Total—Government National Mortgage Association ..	156	322	- 166	1,213	1,698	- 485	837	797	40
Community Planning and Development:									
Public enterprise fund	5	10	- 5	48	108	- 60	90	103	- 13
Community Development Grants	231		231	2,529		2,529	2,668		2,668
Urban development action grants	15		15	190		190	226		226
Rental rehabilitation grants	16		16	182		182	154		154
Other	8		8	84		84	78		78
Total—Community Planning and Development	274	10	265	3,032	108	2,925	3,216	103	3,113

Table 5. Outlays of the U.S. Government, August 1990 and Other Periods—Continued
[\$ millions]

Classification	This Month			Current Fiscal Year to Date			Prior Fiscal Year to Date		
	Gross Outlays	Applicable Receipts	Outlays	Gross Outlays	Applicable Receipts	Outlays	Gross Outlays	Applicable Receipts	Outlays
Department of Housing and Urban Development—Continued									
Management and administration	27		27	337		337	324		324
Other	(**)		(**)	23		23	26		26
Total—Department of Housing and Urban Development	2,568	1,063	1,506	26,779	8,377	18,402	25,680	7,586	18,095
Department of the Interior:									
Land and minerals management:									
Bureau of Land Management:									
Management of lands and resources	36		36	393		393	503		503
Payments in lieu of taxes	(**)		(**)	(**)		(**)	(**)		(**)
Other	42		42	407		407	214		214
Minerals Management Service	49		49	580		580	564		564
Office of Surface Mining Reclamation and Enforcement	38		38	298		298	297		297
Total—Land and minerals management	165		165	1,679		1,679	1,577		1,577
Water and science:									
Bureau of Reclamation:									
Construction program	50	15	36	620	50	569	663	81	583
Operation and maintenance	14		14	174		174	157		157
Other	21		21	162		162	156		156
Geological Survey	28		28	460		460	477		477
Bureau of Mines	14	3	11	159	26	133	159	24	135
Total—Water and science	127	17	110	1,575	76	1,499	1,613	104	1,508
Fish and wildlife and parks:									
United States Fish and Wildlife Service	59		59	778		778	722		722
National Park Service	80		80	972		972	1,000		1,000
Total—Fish and wildlife and parks	139		139	1,750		1,750	1,721		1,721
Bureau of Indian Affairs:									
Operation of Indian programs	71		71	924		924	972		972
Indian tribal funds	42		42	315		315	279		279
Other	25	1	24	370	10	359	151	9	142
Total—Bureau of Indian Affairs	137	1	136	1,609	10	1,598	1,403	9	1,393
Territorial and International Affairs	13		13	294		294	265		265
Departmental offices	11		11	96		96	89		89
Proprietary receipts from the public:									
Receipts from oil and gas leases, national petroleum reserve in Alaska		(**)	(**)		(**)	(**)		(**)	(**)
Other		153	-153		1,708	-1,708		1,727	-1,727
Intrabudgetary transactions	-2		-2	-116		-116	-49		-49
Total—Department of the Interior	591	171	419	6,887	1,794	5,093	6,620	1,840	4,779
Department of Justice:									
Legal activities	133		133	1,471		1,471	1,267		1,267
Federal Bureau of Investigation	125		125	1,396		1,396	1,426		1,426
Drug Enforcement Administration	31		31	484		484	475		475
Immigration and Naturalization Service	113		113	1,011		1,011	1,046		1,046
Federal Prison System	127	5	122	1,246	53	1,193	1,004	45	960
Office of Justice Programs	41		41	434		434	404	(**)	404
Other	46		46	277		277	120		120
Total—Department of Justice	616	5	611	6,319	53	6,266	5,741	45	5,696
Department of Labor:									
Employment and Training Administration:									
Training and employment services	453		453	3,528		3,528	3,421		3,421
Community service employment for older Americans	28		28	318		318	297		297
Federal unemployment benefits and allowances	9		9	105		105	128		128
State unemployment insurance and employment service operation	15		15	19		19	78		78
Advances to the unemployment trust fund and other funds				(**)		(**)	31		31
Other	6		6	58		58	65		65

Table 5. Outlays of the U.S. Government, August 1990 and Other Periods—Continued

[\$ millions]

Classification	This Month			Current Fiscal Year to Date			Prior Fiscal Year to Date		
	Gross Outlays	Applicable Receipts	Outlays	Gross Outlays	Applicable Receipts	Outlays	Gross Outlays	Applicable Receipts	Outlays
Department of Labor—Continued									
Employment and Training Administration—Continued									
Unemployment trust fund:									
Federal-State unemployment insurance:									
State unemployment benefits	1,473	.....	1,473	15,976	.....	15,976	12,872	.....	12,872
State administrative expenses	216	.....	216	2,343	.....	2,343	2,169	.....	2,169
Federal administrative expenses	10	.....	10	136	.....	136	203	.....	203
Veterans employment and training	15	.....	15	150	.....	150	136	.....	136
Repayment of advances from the general fund .....	.....	.....	.....	.....	.....	.....	1,932	.....	1,932
Railroad unemployment insurance	4	.....	4	81	.....	81	85	.....	85
Other	2	.....	2	86	.....	86	24	.....	24
Total—Unemployment trust fund	1,721	.....	1,721	18,773	.....	18,773	17,422	.....	17,422
Total—Employment and Training Administration	2,231	.....	2,231	22,802	.....	22,802	21,441	.....	21,441
Pension Benefit Guaranty Corporation	73	61	12	682	1,115	- 433	698	745	- 47
Employment Standards Administration:									
Salaries and expenses	24	.....	24	183	.....	183	195	.....	195
Special benefits	129	.....	129	149	.....	149	188	.....	188
Black lung disability trust fund	52	.....	52	563	.....	563	575	.....	575
Other	11	.....	11	88	.....	88	78	.....	78
Occupational safety and health administration	23	.....	23	234	.....	234	222	.....	222
Bureau of Labor Statistics	19	.....	19	169	.....	169	166	.....	166
Other	35	.....	35	368	.....	368	355	.....	355
Proprietary receipts from the public .....	.....	1	- 1	.....	7	- 7	.....	18	- 18
Intrabudgetary transactions	- 41	.....	- 41	- 292	.....	- 292	- 2,190	.....	- 2,190
Total—Department of Labor	2,556	61	2,495	24,947	1,122	23,825	21,727	764	20,964
Department of State:									
Administration of Foreign Affairs:									
Salaries and expenses	155	.....	155	1,707	.....	1,707	1,645	.....	1,645
Acquisition and maintenance of buildings abroad	20	.....	20	324	.....	324	311	.....	311
Payment to Foreign Service retirement and disability fund .....	.....	.....	.....	106	.....	106	108	.....	108
Foreign Service retirement and disability fund	30	.....	30	322	.....	322	297	.....	297
Other .....	(**)	.....	(**)	46	.....	46	34	.....	34
Total—Administration of Foreign Affairs	205	.....	205	2,505	.....	2,505	2,394	.....	2,394
International Organizations and Conferences	144	.....	144	720	.....	720	614	.....	614
Migration and Refugee Assistance	95	.....	95	477	.....	477	442	.....	442
International Narcotics Control	7	.....	7	112	.....	112	81	.....	81
Other	2	.....	2	50	.....	50	75	.....	75
Proprietary receipts from the public .....	.....	- 1	1	.....	2	- 2	.....	2	- 2
Intrabudgetary transactions .....	(**)	.....	(**)	- 147	.....	- 147	- 149	.....	- 149
Total—Department of State	452	- 1	453	3,718	2	3,716	3,457	2	3,456
Department of Transportation:									
Federal Highway Administration:									
Highway trust fund:									
Federal-aid highways	1,372	.....	1,372	12,648	.....	12,648	12,061	.....	12,061
Other	10	.....	10	106	.....	106	82	.....	82
Other programs	11	.....	11	93	.....	93	90	.....	90
Total—Federal Highway Administration	1,392	.....	1,392	12,847	.....	12,847	12,232	.....	12,232
National Highway Traffic Safety Administration	18	.....	18	224	.....	224	211	.....	211
Federal Railroad Administration:									
Grants to National Railroad Passenger Corporation .....	.....	.....	.....	561	.....	561	574	.....	574
Other	6	1	6	- 14	17	- 31	38	13	25
Total—Federal Railroad Administration	6	1	6	547	17	530	612	13	599

Table 5. Outlays of the U.S. Government, August 1990 and Other Periods—Continued

[\$ millions]

Classification	This Month			Current Fiscal Year to Date			Prior Fiscal Year to Date		
	Gross Outlays	Applicable Receipts	Outlays	Gross Outlays	Applicable Receipts	Outlays	Gross Outlays	Applicable Receipts	Outlays
Department of Transportation—Continued									
Urban Mass Transportation Administration:									
Formula grants	185	.....	185	2,087	.....	2,087	1,996	.....	1,996
Discretionary grants	63	.....	63	780	.....	780	765	.....	765
Other	64	.....	64	611	.....	611	535	.....	535
Federal Aviation Administration:									
Operations	236	.....	236	2,718	.....	2,718	2,781	.....	2,781
Other	(**)	(**)	(**)	14	16	-2	1	3	-2
Airport and airway trust fund:									
Grants-in-aid for airports	117	.....	117	1,082	.....	1,082	987	.....	987
Facilities and equipment	141	.....	141	1,200	.....	1,200	942	.....	942
Research, engineering and development	14	.....	14	134	.....	134	117	.....	117
Operations	68	.....	68	739	.....	739	438	.....	438
Total—Airport and airway trust fund	341	.....	341	3,156	.....	3,156	2,484	.....	2,484
Total—Federal Aviation Administration	577	(**)	577	5,888	16	5,872	5,265	3	5,262
Coast Guard:									
Operating expenses	197	.....	197	1,850	.....	1,850	1,696	.....	1,696
Acquisition, construction, and improvements	26	.....	26	333	.....	333	298	.....	298
Retired pay	54	.....	54	389	.....	389	355	.....	355
Other	19	1	18	197	5	191	185	6	179
Total—Coast Guard	296	1	295	2,768	5	2,763	2,534	6	2,529
Maritime Administration	94	60	34	667	404	263	522	413	109
Other	27	1	25	155	10	145	146	10	136
Proprietary receipts from the public .....	.....	15	-15	.....	24	-24	.....	25	-25
Intrabudgetary transactions .....	(**)	.....	(**)	-13	.....	-13	-14	.....	-14
Total—Department of Transportation	2,722	78	2,645	26,560	477	26,083	24,805	470	24,335
Department of the Treasury:									
Departmental Offices:									
Exchange stabilization fund	-240	(**)	-240	-2,603	15	-2,618	-847	35	-882
Other	22	.....	22	76	.....	76	90	.....	90
Financial Management Service:									
Salaries and expenses	22	.....	22	245	.....	245	245	.....	245
Payment to the resolution funding corporation .....	.....	.....	.....	347	.....	347	.....	.....	.....
Claims, Judgements, and Relief Acts	20	.....	20	436	.....	436	447	.....	447
Other	10	.....	10	138	.....	138	201	.....	201
Total—Financial Management Service	52	.....	52	1,166	.....	1,166	894	.....	894
Federal Financing Bank	-114	.....	-114	147	.....	147	402	.....	402
Bureau of Alcohol, Tobacco and Firearms:									
Salaries and expenses	24	.....	24	234	.....	234	218	.....	218
Internal Revenue collections for Puerto Rico	17	.....	17	216	.....	216	247	.....	247
United States Customs Service	124	.....	124	1,434	.....	1,434	1,345	.....	1,345
Bureau of Engraving and Printing	2	.....	2	50	.....	50	1	.....	1
United States Mint	2	.....	2	52	.....	52	70	.....	70
Bureau of the Public Debt	18	.....	18	174	.....	174	212	.....	212
Internal Revenue Service:									
Administration and Management	8	.....	8	64	.....	64	88	.....	88
Processing tax returns and assistance	158	.....	158	1,708	.....	1,708	1,613	.....	1,613
Tax Law Enforcement	349	.....	349	3,339	.....	3,339	3,202	.....	3,202
Payment where earned income credit exceeds liability for tax	25	.....	25	4,328	.....	4,328	3,974	.....	3,974
Refunding internal revenue collections, interest	473	.....	473	2,005	.....	2,005	1,625	.....	1,625
Other	(**)	1	-1	10	11	-1	6	7	-1
Total—Internal Revenue Service	1,014	1	1,013	11,455	11	11,444	10,508	7	10,500

Table 5. Outlays of the U.S. Government, August 1990 and Other Periods—Continued
[\$ millions]

Classification	This Month			Current Fiscal Year to Date			Prior Fiscal Year to Date		
	Gross Outlays	Applicable Receipts	Outlays	Gross Outlays	Applicable Receipts	Outlays	Gross Outlays	Applicable Receipts	Outlays
Department of the Treasury—Continued									
United States Secret Service	26	.....	26	360	.....	360	348	.....	348
Comptroller of the Currency	27	54	- 27	239	256	- 16	209	248	- 39
Office of Thrift Supervision	24	93	- 69	151	259	- 108	.....	(**)	(**)
Interest on the public debt:									
Public issues (accrual basis)	17,417	.....	17,417	181,859	.....	181,859	169,361	.....	169,361
Special issues (cash basis)	1,503	.....	1,503	65,690	.....	65,690	55,218	.....	55,218
Total—Interest on the public debt	18,920	.....	18,920	247,549	.....	247,549	224,580	.....	224,580
Other	4	.....	4	39	.....	39	36	.....	36
Proprietary receipts from the public .....	.....	410	- 410	.....	3,514	- 3,514	.....	4,232	- 4,232
Receipts from off-budget Federal entities .....	.....	.....	.....	- 1,082	.....	- 1,082	- 1,085	.....	- 1,085
Intrabudgetary transactions	- 835	.....	- 835	- 16,618	.....	- 16,618	- 16,621	.....	- 16,621
Total—Department of the Treasury	19,087	558	18,529	243,041	4,055	238,987	220,608	4,522	216,086
Department of Veterans Affairs:									
Veterans Benefits Administration:									
Public Enterprise Funds:									
Loan guaranty revolving fund	221	366	- 145	2,286	1,728	558	2,332	1,563	769
Other	19	33	- 15	229	365	- 136	232	276	- 44
Compensation and pensions	2,596	.....	2,596	14,398	.....	14,398	13,359	.....	13,359
Readjustment benefits	36	.....	36	468	.....	468	610	.....	610
Post-Vietnam-era veterans education account	16	.....	16	207	.....	207	263	.....	263
Insurance Funds:									
National service life	108	.....	108	1,130	.....	1,130	1,082	.....	1,082
United States government life	2	.....	2	30	.....	30	32	.....	32
Veterans special life	9	4	5	99	167	- 69	94	162	- 68
Other	6	.....	6	15	.....	15	19	.....	19
Total—Veterans Benefits Administration	3,013	403	2,610	18,862	2,261	16,602	18,023	2,001	16,022
Veterans Health Services and Research Administration:									
Medical care	953	.....	953	10,419	.....	10,419	9,663	.....	9,663
Other	43	20	22	451	209	242	466	206	260
Departmental Administration:									
General operating expenses	67	.....	67	783	.....	783	711	.....	711
Construction projects	58	.....	58	606	.....	606	636	.....	636
Other	- 13	.....	- 13	77	.....	77	47	.....	47
Proprietary receipts from the public:									
National service life .....	.....	30	- 30	.....	363	- 363	.....	378	- 378
United States government life .....	.....	(**)	(**)	.....	(**)	(**)	.....	(**)	(**)
Other .....	.....	44	- 44	.....	402	- 402	.....	422	- 422
Intrabudgetary transactions	- 4	.....	- 4	- 167	.....	- 167	- 126	.....	- 126
Total—Department of Veterans Affairs	4,116	497	3,619	31,031	3,235	27,797	29,420	3,007	26,412
Environmental Protection Agency:									
Salaries and expenses	64	.....	64	789	.....	789	770	.....	770
Abatement, control, and compliance	83	.....	83	630	.....	630	561	.....	561
Construction grants	205	.....	205	2,055	.....	2,055	2,022	.....	2,022
Hazardous substance superfund	102	.....	102	1,028	.....	1,028	869	.....	869
Other	29	1	28	279	28	252	358	16	342
Proprietary receipts from the public .....	.....	4	- 4	.....	100	- 100	.....	69	- 69
Intrabudgetary transactions .....	.....	.....	.....	.....	.....	.....	- 150	.....	- 150
Total—Environmental Protection Agency	484	5	479	4,782	128	4,654	4,432	85	4,347
General Services Administration:									
Real property activities	238	.....	238	- 474	.....	- 474	- 591	.....	- 591
Personal property activities	- 76	.....	- 76	85	.....	85	28	.....	28
Information Resources Management Service	- 56	.....	- 56	- 85	.....	- 85	- 127	.....	- 127
Federal property resources activities	1	.....	1	11	.....	11	8	.....	8
General activities	12	.....	12	145	.....	145	154	.....	154
Proprietary receipts from the public .....	.....	16	- 16	.....	49	- 49	.....	74	- 74
Other	(**)	- 4	4	(**)	- 12	13	.....	- 6	6
Total—General Services Administration	119	12	107	- 318	36	- 354	- 528	68	- 596

Table 5. Outlays of the U.S. Government, August 1990 and Other Periods—Continued
[\$ millions]

Classification	This Month			Current Fiscal Year to Date			Prior Fiscal Year to Date		
	Gross Outlays	Applicable Receipts	Outlays	Gross Outlays	Applicable Receipts	Outlays	Gross Outlays	Applicable Receipts	Outlays
National Aeronautics and Space Administration:									
Research and development	519	.....	519	4,665	.....	4,665	3,536	.....	3,536
Space flight, control, and data communications	433	.....	433	4,783	.....	4,783	4,604	.....	4,604
Construction of facilities	23	.....	23	185	.....	185	171	.....	171
Research and program management	165	.....	165	1,840	.....	1,840	1,736	.....	1,736
Other	1	.....	1	8	.....	8	-15	.....	-15
Total—National Aeronautics and Space Administration	1,140	.....	1,140	11,481	.....	11,481	10,034	.....	10,034
Office of Personnel Management:									
Government payment for annuitants, employees health benefits	266	.....	266	2,536	.....	2,536	2,263	.....	2,263
Payment to civil service retirement and disability fund .....	(**)	.....	(**)	1	.....	1	1	.....	1
Civil service retirement and disability fund	2,650	.....	2,650	28,564	.....	28,564	26,707	.....	26,707
Employees health benefits fund	1,034	1,165	-131	10,094	11,153	-1,059	8,347	9,721	-1,374
Employees life insurance fund	92	330	-238	1,037	1,973	-936	992	1,843	-850
Retired employees health benefits fund	1	1	(**)	11	11	(**)	11	11	(**)
Other	9	.....	9	143	.....	143	115	.....	115
Intrabudgetary transactions:									
Civil service retirement and disability fund:									
General fund contributions .....	(**)	.....	(**)	-1	.....	-1	-1	.....	-1
Other	-3	.....	-3	-33	.....	-33	-29	.....	-29
Total—Office of Personnel Management	4,050	1,496	2,553	42,352	13,137	29,215	38,406	11,575	26,831
Small Business Administration:									
Public enterprise funds:									
Business loan and investment fund	67	100	-33	763	813	-50	825	765	60
Disaster loan fund	80	37	44	796	473	323	237	521	-284
Other	2	2	(**)	32	18	13	22	15	7
Other	30	(**)	30	361	1	361	290	(**)	290
Total—Small Business Administration	179	139	41	1,951	1,305	647	1,374	1,301	73
Other Independent agencies:									
Action	17	.....	17	158	.....	158	151	.....	151
Board for International Broadcasting	21	.....	21	198	.....	198	184	.....	184
Corporation for Public Broadcasting .....	.....	.....	.....	229	.....	229	228	.....	228
District of Columbia:									
Federal payment	11	.....	11	578	.....	578	537	.....	537
Other .....	.....	1	-1	28	59	-31	.....	34	-34
Equal Employment Opportunity Commission	12	.....	12	170	.....	170	170	.....	170
Export-Import Bank of the United States	154	113	41	1,798	1,689	109	1,795	1,989	-194
Federal Communications Commission	8	3	5	99	24	75	93	49	44
Federal Deposit Insurance Corporation:									
Bank Insurance Fund	5,491	5,908	-417	17,330	12,274	25,056	13,947	13,416	531
FSLIC Resolution Fund	486	511	-24	8,131	2,827	5,305	16,185	6,901	9,285
Savings Association Insurance Fund	(**)	12	-12	115	26	88	.....	.....	.....
Federal Emergency Management Agency:									
Public Enterprise Funds	15	41	-26	457	328	129	115	329	-214
Disaster Relief	45	.....	45	1,356	.....	1,356	122	.....	122
Salaries and expenses	13	.....	13	132	.....	132	138	.....	138
Emergency management and planning assistance	29	.....	29	268	.....	268	281	.....	281
Emergency food and shelter program	6	.....	6	131	.....	131	119	.....	119
Federal Housing Finance Board	1	(**)	1	21	8	13	80	97	-17
Federal Trade Commission	9	.....	9	51	.....	51	58	.....	58
Interstate Commerce Commission	3	.....	3	40	.....	40	41	.....	41
Legal Services Corporation	52	.....	52	290	.....	290	283	.....	283
National Archives and Records Administration	10	.....	10	134	.....	134	123	(**)	123
National Credit Union Administration:									
Central liquidity facility	39	37	2	272	327	-55	325	327	-1
Credit union share insurance fund	6	3	3	42	144	-102	111	162	-50
Other	5	(**)	5	-7	1	-8	-7	1	-8

Table 5. Outlays of the U.S. Government, August 1990 and Other Periods—Continued

[\$ millions]

Classification	This Month			Current Fiscal Year to Date			Prior Fiscal Year to Date		
	Gross Outlays	Applicable Receipts	Outlays	Gross Outlays	Applicable Receipts	Outlays	Gross Outlays	Applicable Receipts	Outlays
Other Independent agencies—Continued									
National Endowment for the Arts	13	.....	13	148	.....	148	150	.....	150
National Endowment for the Humanities	20	.....	20	131	.....	131	136	.....	136
National Labor Relations Board	15	.....	15	136	.....	136	128	.....	128
National Science Foundation	188	.....	188	1,670	.....	1,670	1,574	.....	1,574
Nuclear Regulatory Commission	35	12	23	356	54	301	362	.....	362
Panama Canal Commission	44	43	1	435	442	-6	452	409	44
Postal Service:									
Public Enterprise Funds (OFF-BUDGET)	4,333	3,401	932	38,013	37,576	437	27,975	30,276	-2,301
Payment to the Postal Service Fund .....	.....	.....	.....	490	.....	490	436	.....	436
Railroad Retirement Board:									
Federal windfall subsidy	29	.....	29	308	.....	308	317	.....	317
Federal payments to the railroad retirement accounts .....	(**)	.....	(**)	216	.....	216	96	.....	96
Milwaukee railroad restructuring, administration .....	(**)	.....	(**)	1	.....	1	(**)	.....	(**)
Rail Industry Pension Fund:									
Benefit payments .....	.....	.....	.....	.....	.....	.....	.....	.....	.....
Advances from FOASI fund	-79	.....	-79	-866	.....	-866	-818	.....	-818
OASI certifications	80	.....	80	865	.....	865	818	.....	818
Administrative expenses	7	.....	7	59	.....	59	51	.....	51
Interest on refunds and taxes .....	(**)	.....	(**)	62	.....	62	12	.....	12
Supplemental annuity pension fund	226	.....	226	2,409	.....	2,409	2,374	.....	2,374
Other .....	(**)	.....	(**)	3	.....	3	3	.....	3
Intrabudgetary Transactions:									
Social security equivalent benefit account	375	.....	375	3,896	.....	3,896	3,660	.....	3,660
Payments from other funds to railroad retirement trust funds .....	.....	.....	.....	-3,049	.....	-3,049	-2,934	.....	-2,934
Other .....	.....	.....	.....	-24	.....	-24	142	.....	142
Total—Railroad Retirement Board	638	.....	638	3,880	.....	3,880	3,721	.....	3,721
Resolution Trust Corporation	42,642	.....	2,642	55,797	18,022	537,775	3,275	.....	3,275
Securities and Exchange Commission	12	3	9	141	23	118	129	.....	129
Smithsonian Institution	27	.....	27	275	.....	275	269	.....	269
Tennessee Valley Authority	593	621	-28	6,179	5,935	245	9,159	8,860	299
United States Information Agency	66	(**)	66	819	(**)	819	820	(**)	819
Other	60	3	56	879	60	819	794	47	747
Total—Other Independent agencies	15,117	10,711	4,406	141,371	79,818	61,553	84,461	62,896	21,565
Undistributed offsetting receipts:									
Other Interest .....	.....	.....	.....	.....	2	-2	.....	1	-1
Employer share, employee retirement:									
Legislative Branch:									
United States Tax Court:									
Tax court judges survivors annuity fund .....	.....	.....	.....	(**)	.....	(**)	(**)	.....	(**)
The Judiciary:									
Judicial survivors annuity fund .....	.....	.....	.....	.....	.....	.....	.....	.....	.....
Department of Defense—Civil:									
Military retirement fund	-1,366	.....	-1,366	-14,967	.....	-14,967	-16,917	.....	-16,917
Department of Health and Human Services:									
Federal old-age and survivors insurance trust fund (OFF-BUDGET):									
Federal employer contributions	-404	.....	-404	-4,183	.....	-4,183	-3,761	.....	-3,761
Payments for military service credits .....	.....	.....	.....	-440	.....	-440	-305	.....	-305
Federal disability insurance trust fund (OFF-BUDGET):									
Federal employer contributions	-43	.....	-43	-437	.....	-437	-361	.....	-361
Payments for military service credits .....	.....	.....	.....	-44	.....	-44	-30	.....	-30
Federal hospital insurance trust fund:									
Federal employer contributions	-180	.....	-180	-1,866	.....	-1,866	-1,751	.....	-1,751
Payments for military service credits .....	.....	.....	.....	-124	.....	-124	-86	.....	-86
Department of State:									
Foreign Service retirement and disability fund	-6	.....	-6	-72	.....	-72	-72	.....	-72
Office of Personnel Management:									
Civil Service retirement and disability fund	-803	.....	-803	-7,259	.....	-7,259	-6,574	.....	-6,574
Total—Employer share, employee retirement	-2,802	.....	-2,802	-29,392	.....	-29,392	-29,857	.....	-29,857

Table 5. Outlays of the U.S. Government, August 1990 and Other Periods—Continued

[\$ millions]

Classification	This Month			Current Fiscal Year to Date			Prior Fiscal Year to Date		
	Gross Outlays	Applicable Receipts	Outlays	Gross Outlays	Applicable Receipts	Outlays	Gross Outlays	Applicable Receipts	Outlays
Undistributed offsetting receipts—Continued									
Interest received by trust funds:									
The Judiciary:									
Judicial survivors annuity fund	-4		-4	-12		-12	-12		-12
Department of Defense—Civil:									
Education benefits fund	-12		-12	-63		-63	-56		-56
Military retirement fund	-181		-181	-7,128		-7,128	-5,747		-5,747
Soldiers' and Airmen's Home permanent fund				-8		-8	-13		-13
Corps of Engineers	-7		-7	-39		-39	-22		-22
Department of Health and Human Services:									
Federal old-age and survivors Insurance trust fund (OFF-BUDGET)	-150		-150	-15,053		-15,053	-10,591		-10,591
Federal disability insurance trust fund (OFF-BUDGET)	-24		-24	-868		-868	-742		-742
Federal hospital insurance trust fund	-5		-5	-7,906		-7,906	-6,579		-6,579
Federal hospital insurance catastrophic coverage reserve trust fund				-19		-19	-3		-3
Federal supplementary medical insurance trust fund ..	-16		-16	-1,334		-1,334	-983		-983
Federal supplementary medical insurance catastrophic coverage trust fund				-46		-46	-18		-18
Department of Labor:									
Unemployment trust fund	-22		-22	-3,999		-3,999	-3,309		-3,309
Department of State:									
Foreign Service retirement and disability fund	(**)		(**)	-435		-435	-400		-400
Department of Transportation:									
Airport and airway trust fund	-5		-5	-1,235		-1,235	-1,009		-1,009
Oil spill liability trust fund	-3		-3	-3		-3			
Highway trust fund	-16		-16	-1,517		-1,517	-1,217		-1,217
Department of Veterans Affairs:									
United States government life insurance fund	(**)		(**)	-14		-14	-15		-15
National service life Insurance fund	-1		-1	-1,041		-1,041	-1,017		-1,017
Environmental Protection Agency:									
Other	-31		-31	-34		-34	-37		-37
Post-closure liability trust fund				(**)		(**)	(**)		(**)
National Aeronautics and Space Administration	(**)		(**)	-1		-1	-1		-1
Office of Personnel Management fund:									
Civil Service retirement and disability fund	-15		-15	-20,391		-20,391	-18,960		-18,960
Independent agencies:									
Railroad Retirement Board:									
Railroad retirement account	-78		-78	-607		-607	-737		-737
Other	-129		-129	-236		-236	-200		-200
Total—Interest received by trust funds	-699		-699	-61,987		-61,987	-51,666		-51,666
Unrealized Discount on trust fund investments	-84		-84	-99		-99	-78		-78
Rents and Royalties on the Outer Continental Shelf lands ..		185	-185		2,903	-2,903		2,730	-2,730
Total—Undistributed offsetting receipts	-3,585	185	-3,770	-91,478	2,905	-94,383	-81,601	2,731	-84,332
Total outlays	151,419	20,179	131,240	1,335,880	165,575	1,170,305	1,182,608	145,332	1,037,277
Total On-Budget	106,529	16,778	89,751	1,074,651	127,999	946,653	962,163	115,055	847,107
Total Off-Budget	44,890	3,401	41,489	261,228	37,576	223,652	220,446	30,276	190,169
Total Surplus (+) or Deficit (-)			-52,754			-241,716			-145,808
Total On-Budget			-33,467			-275,387			-195,783
Total Off-Budget			-19,287			+33,671			+49,974

MEMORANDUM

Receipts offset against outlays

[\$ millions]

	Current Fiscal Year to Date	Comparable Period Prior Fiscal Year
Proprietary receipts	36,265	34,781
Receipts from off-budget Federal entities	1,082	1,085
Intrabudgetary transactions	160,777	148,798
Total receipts offset against outlays	198,124	184,664

¹ Includes FICA and SECA tax credits, non-contributory military service credits, special benefits for the aged, and credit for unnegotiated OASI benefit checks.

² Includes an adjustment of -\$62 million.

³ The Postal Service figure represents reporting for the full calendar month of August and is partially estimated. This estimate includes \$330 million for postal money orders between August 25th and 31st.

⁴ Includes a receipt for \$1,700 million.

⁵ Includes an adjustment of -\$64 million.

... No transactions.

(**) Less than \$500,000.

Note: Details may not add to totals due to rounding.

Table 6. Means of Financing the Deficit or Disposition of Surplus by the U.S. Government, August 1990 and Other Periods
[\$ millions]

Assets and Liabilities Directly Related to Budget and Off-budget Activity	Net Transactions (-) denotes net reduction of either liability or asset accounts			Account Balances Current Fiscal Year		
	This Month	Fiscal Year to Date		Beginning of		Close of This month
		This Year	Prior Year	This Year	This Month	
Liability accounts						
Borrowing from the public:						
Public debt securities, issued under general financing authorities:						
Obligations of the United States, issued by:						
United States Treasury	42,918	354,260	234,088	2,842,431	3,153,772	3,196,691
Federal Financing Bank			155	15,000	15,000	15,000
Total public debt securities	42,918	354,260	234,243	2,857,431	3,168,772	3,211,691
Agency securities, issued under special financing authorities (See Schedule B. For other agency borrowing, see Schedule C)	5	7,462	11,630	24,107	31,565	31,569
Total federal securities	42,923	361,722	245,873	2,881,540	3,200,338	3,243,261
Deduct:						
Federal securities held as investments of government accounts (See Schedule D)	-4,406	94,193	112,189	677,141	775,740	771,334
Total borrowing from the public	47,329	267,528	133,684	2,204,399	2,424,598	2,471,927
Plus premium on public debt securities	-3	213	-32	607	823	820
Less discount on public debt securities	1,096	44,645	1,867	16,055	59,604	60,700
Total borrowing from the public less premium & discount	46,230	223,096	131,784	2,188,950	2,365,817	2,412,047
Accrued interest payable to the public	-9,745	-9,381	-5,942	40,747	41,111	31,366
Allocations of special drawing rights	100	520	-215	6,270	6,691	6,791
Deposit funds	-287	-1,126	978	9,249	8,410	8,123
Miscellaneous liability accounts (includes checks outstanding etc.)	14,665	9,633	-3,453	11,223	6,191	20,856
Total liability accounts	50,962	222,742	123,152	2,256,439	2,428,219	2,479,181
Asset accounts (deduct)						
Cash and monetary assets:						
U.S. Treasury operating cash: ²						
Federal Reserve account	-1,916	-8,999	-6,371	13,452	6,369	4,453
Tax and loan note accounts	-517	-9,652	-12,643	27,521	18,387	17,869
Balance	-2,433	-18,650	-19,014	40,973	24,756	22,323
Special drawing rights:						
Total holdings	82	1,293	167	9,487	10,699	10,780
SDR certificates issued to Federal Reserve Banks			-3,500	-8,518	-8,518	-8,518
Balance	82	1,293	-3,333	969	2,181	2,262
Reserve position on the U.S. quota in the IMF:						
U.S. subscription to International Monetary Fund:						
Direct quota payments				19,699	19,699	19,699
Maintenance of value adjustments	364	1,902	-786	3,233	4,771	5,135
Letter of credit issued to IMF	72	-594	423	-14,336	-15,001	-14,929
Dollar deposits with the IMF	(**)	9	7	-65	-56	-56
Receivable/payable (-) for interim maintenance of value adjustments	-168	-1,138	-447	179	-791	-959
Balance	268	178	-803	8,711	8,621	8,889
Loans to International Monetary Fund		-74	-190	74	(**)	(**)
Other cash and monetary assets	-6,248	-44	1,791	9,522	15,726	9,478
Total cash and monetary assets	-8,331	-17,297	-21,549	60,249	51,284	42,953
Miscellaneous asset accounts	6,581	-1,139	-500	8,578	1,858	7,439
Total asset accounts	-1,750	-18,436	-22,049	68,827	52,142	50,391
Excess of liabilities (+) or assets (-)	+ 52,713	+ 241,178	+ 145,201	+ 2,187,612	+ 2,376,077	+ 2,428,790
Transactions not applied to current year's surplus or deficit (See Schedule A for details)	42	539	607		497	539
Total budget and off-budget federal entities [Financing of deficit (+) or disposition of surplus (-)]	+ 52,754	+ 241,716	+ 145,808	+ 2,187,612	+ 2,376,574	+ 2,429,328

¹ Includes a prior month adjustment of \$17 million.

² Major sources of information used to determine Treasury's operating cash include the Daily Balance Wires from Federal Reserve banks, reporting from the Bureau of Public Debt, electronic transfers through Treasury Financial Communications System and reconciling wires from Internal Revenue Centers. Operating cash is presented on a modified cash basis, deposits are reflected, as received; withdrawals are reflected as processed.

... No transactions.

(**) Less than \$500,000.

Note: Details may not add to totals due to rounding.

Table 6. Schedule A—Analysis of Change in Excess of Liabilities of the U.S. Government, August 1990 and Other Periods

Classification	[\$ millions]		
	This Month	Fiscal Year to Date	
		This Year	Prior Year
Excess of liabilities beginning of period:			
Based on composition of unified budget in preceding period	2,376,077	2,187,588	2,036,254
Adjustments during current fiscal year for changes in composition of unified budget:			
Reclassification of Thrift Savings Plan Clearing Accounts for Defense and CIA to a non-budgetary status		25	
Revisions by Federal Agencies to the final budget results for fiscal year 1989	1	- 1	
Reclassification of Veterans Affairs Canteen Service Revolving fund outlays to investments in Public Debt Securities			- 32
Adjustment to gains and deficiencies on exchange transactions previously written off			44
Excess of liabilities beginning of period (current basis)	2,376,077	2,187,612	2,036,266
Budget surplus (-) or deficit:			
Based on composition of unified budget in prior fiscal year	52,754	241,716	145,808
Changes in composition of unified budget			
Total surplus (-) or deficit (Table 2)	52,754	241,716	145,808
Total—on-budget (Table 2)	33,467	275,387	195,783
Total—off-budget (Table 2)	19,287	- 33,671	- 49,974
Transactions not applied to current year's surplus or deficit:			
Seigniorage	- 42	- 526	- 552
Increment on gold			
Proceeds from currency			
Proceeds from sales of loan assets with recourse			- 24
Profit on sale of gold			
Net gain/loss for IMF loan valuation adjustment		- 12	- 31
Total—transactions not applied to current year's surplus or deficit	- 42	- 539	- 607
Excess of liabilities close of period	2,428,790	2,428,790	2,181,467

Table 6. Schedule B—Securities issued by Federal Agencies Under Special Financing Authorities, August 1990 and Other Periods

Classification	[\$ millions]					
	Net Transactions (-) denotes net reduction of liability accounts			Account Balances Current Fiscal Year		
	This Month	Fiscal Year to Date		Beginning of		Close of This month
		This Year	Prior Year	This Year	This Month	
Agency securities, issued under special financing authorities:						
Obligations of the United States, issued by:						
Export-Import Bank of the United States				(**)	(**)	(**)
Federal Deposit Insurance Corporation:						
Bank Insurance Fund		-48	2,345	3,130	3,082	3,082
FSLIC Resolution Fund	-30	-509	9,156	18,598	18,119	18,089
Obligations guaranteed by the United States, issued by:						
Department of Defense:						
Family housing mortgages	(**)	(**)	-3	7	7	7
Department of Housing and Urban Development:						
Federal Housing Administration	35	20	136	295	281	316
Department of the Interior:						
Bureau of Land Management				13	13	13
Department of Transportation:						
Coast Guard:						
Family housing mortgages				(**)	(**)	(**)
Obligations not guaranteed by the United States, issued by:						
Legislative Branch:						
Architect of the Capitol				126	126	126
Department of Defense:						
Homeowners assistance mortgages		-1	-3	6	4	4
Independent agencies:						
National Archives and Records Administration				302	302	302
Postal Service				250	250	250
Tennessee Valley Authority		8,000		1,380	9,380	9,380
Total agency securities	5	7,462	11,630	24,107	31,565	31,569

¹Includes an adjustment for -\$126 million for FY90 and \$126 million for FY89.
....No transactions.

(**)Less than \$500,000.
Note: Details may not add to totals due to rounding.

Table 6. Schedule C (Memorandum)—Federal Agency Borrowing Financed Through the Issue of Public Debt Securities, August 1990 and Other Periods

Classification	[\$ millions]					
	Transactions			Account Balances Current Fiscal Year		
	This Month	Fiscal Year to Date		Beginning of		Close of This month
This Year		Prior Year	This Year	This Month		
Borrowing from the Treasury:						
Funds Appropriated to the President:						
Guaranty Reserve Fund		58	298	447	505	505
Housing and Other Credit Guarantee Program, AID		24	10	58	82	82
Department of Agriculture:						
Commodity Credit Corporation	- 296	2,369	1,899	13,706	16,371	16,075
Farmers Home Administration:						
Agriculture Credit Insurance Fund	150	1,170	259	12,595	13,615	13,765
Rural Development Insurance Fund	70	- 725	- 1,270	3,646	2,851	2,921
Rural Housing Insurance Fund		- 2,105	- 285	6,041	3,936	3,936
Federal Crop Insurance Corporation:						
Federal Crop Insurance Corporation Fund				113	113	113
Rural Electrification Administration:						
Rural Communication Development Fund				25	25	25
Rural Electrification and Telephone Revolving Fund		211	57	7,865	8,076	8,076
Rural Telephone Bank				759	759	759
Department of Commerce:						
Federal Ship Financing Fishing Vessels, NOAA		6			6	6
Department of Education:						
College Housing and Academic Facilities Fund		36	25	31	67	67
College Housing Loans		- 211	- 133	921	711	711
Department of Energy:						
Bonneville Power Administration		- 50	80	1,794	1,744	1,744
Department of Housing and Urban Development:						
Housing Programs:						
Federal Housing Administration: Fund		852	408	4,451	5,303	5,303
Housing for the Elderly or Handicapped		338	455	6,681	7,019	7,019
Public and Indian Housing:						
Low-Rent Public Housing		300	550		300	300
Department of the Interior:						
Bureau of Mines, Helium Fund				252	252	252
Department of Justice:						
Federal Prison Industries, Incorporated			20	20	20	20
Department of Transportation:						
Federal Aviation Administration:						
Aircraft Purchase Loan Guarantee Program	(**)	(**)	1	1	1	1
Federal Railroad Administration:						
Railroad Rehabilitation and Improvement Financing Fund						
Settlements of Railroad Litigation				3	3	3
Regional Rail Reorganization Program		- 95		95	(**)	(**)
Maritime Administration:						
Federal Ship Financing Fund, Revolving Fund			- 515			
Department of the Treasury:						
Federal Financing Bank Revolving Fund	3,574	29,931	- 8,462	121,086	147,443	151,017
Veterans Administration:						
Direct Loan Revolving Fund				1,730	1,730	1,730
Other Independent Agencies:						
Federal Emergency Management Agency:						
National Insurance Development Fund		15	11	123	138	138
Federal Deposit Insurance Corporation:						
FSLIC Resolution Fund	- 1	- 35	35	35	1	
Pennsylvania Avenue Development Corporation:						
Land Acquisition and Development Fund		16		50	66	66
Railroad Retirement Board:						
Railroad Retirement Account				2,128	2,128	2,128
Social Security Equivalent Benefit Account	210	- 148	- 121	2,335	1,977	2,187
Smithsonian Institution:						
John F. Kennedy Center Parking Facilities				20	20	20
Tennessee Valley Authority				150	150	150
Export-Import Bank of the United States						
Total agency borrowing from the Treasury financed through the issue of public debt securities	3,708	31,959	- 6,679	187,161	215,412	219,119

Table 6. Schedule C (Memorandum)—Federal Agency Borrowing Financed Through the Issue of Public Debt Securities, August 1990 and Other Periods—Continued

[\$ millions]						
Clasification	Transactions			Account Balances Current Fiscal Year		
	This Month	Fiscal Year to Date		Beginning of		Close of This month
		This Year	Prior Year	This Year	This Month	
Borrowing from the Federal Financing Bank:						
Funds Appropriated to the President:						
Foreign military sales	1	- 350	- 5,327	10,189	9,840	9,839
Department of Agriculture:						
Rural Electrification Administration	- 23	- 279	1	23,458	23,201	23,179
Farmers Home Administration:						
Agriculture Credit Insurance Fund	- 90	- 3,160	- 3,585	23,665	20,593	20,505
Rural Development Insurance Fund	130	2,060	- 300	25,971	27,901	28,031
Rural Housing Insurance Fund				3,675	3,675	3,675
Department of the Navy		- 48	- 38	1,721	1,672	1,672
Department of Education:						
Student Loan Marketing Association		- 30		4,910	4,880	4,880
Department of Energy			- 50			
Department of Health and Human Services, Except Social Security:						
Medical Facilities Guarantee and Loan Fund		- 11	- 13	168	157	157
Department of Housing and Urban Development:						
Low Rent Housing Loans and Other Expenses		- 45	- 42	1,995	1,951	1,951
Community Development Grants	- 11	- 36	- 20	283	258	247
Department of Interior:						
Territorial and International Affairs		- 1	- 1	57	56	56
Department of Transportation:						
Federal Railroad Administration	(**)	- 14	- 9	37	24	23
General Services Administration:						
Federal Buildings Fund		- 11	- 9	378	367	367
National Aeronautics and Space Administration:						
Space Flight, Control and Data Communications		101	96	995	1,096	1,096
Small Business Administration:						
Business Loan and Investment Fund	- 40	- 220	- 149	1,368	1,187	1,147
Independent Agencies:						
Export-Import Bank of the United States		160	50	10,984	11,144	11,144
National Credit Union Administration	2	- 55	1	111	55	56
Postal Service	800	503	603	6,195	5,898	6,698
Resolution Trust Corporation	3,293	34,257			30,964	34,257
Tennessee Valley Authority	- 486	- 2,896	333	19,762	17,351	16,866
Washington Metropolitan Transit Authority				177	177	177
Total borrowing from the Federal Financing Bank	3,574	29,925	- 8,461	136,099	162,449	166,023

... No transactions.

Note: This table includes lending by the Federal Financing Bank accomplished by the purchase of agency financial assets, by the acquisition of agency debt securities, and by direct loans on behalf of an agency. The Federal Financing Bank borrows from Treasury and issues its own

securities and in turn may loan these funds to agencies in lieu of agencies borrowing directly through Treasury or issuing their own securities.

Note: Details may not add to totals due to rounding.

Table 6. Schedule D—Investments of Federal Government Accounts in Federal Securities, August 1990 and Other Periods

Classification	[\$ millions]					
	Net Purchases or Sales (—)			Securities Held as Investments Current Fiscal Year		
	This Month	Fiscal Year to Date		Beginning of		Close of This month
		This Year	Prior Year	This Year	This Month	
Federal funds:						
Department of Agriculture	—2	—4	2	12	10	8
Department of Commerce		—10	—1	19	10	10
Department of Energy	34	385		2,129	2,480	2,514
Department of Health and Human Services	—1	6	5	5	12	11
Department of Housing and Urban Development:						
Federal Housing Administration:						
Federal Housing Administration fund:						
Public debt securities	81	513	40	6,092	6,525	6,606
Government National Mortgage Association:						
Management and liquidating functions fund:						
Public debt securities		6	35	3	9	9
Agency securities				65	65	65
Guarantees of mortgage-backed securities:						
Public debt securities	166	473	—20	1,596	1,903	2,069
Agency securities	1	6	60	72	78	78
Other	10	69	—116	76	135	145
Department of the Interior:						
Public debt securities	52	276	86	1,077	1,301	1,353
Agency securities			—2			
Department of Labor	—14	440	52	918	1,372	1,357
Department of Transportation	—55	180	318	536	771	716
Department of the Treasury	282	593	—513	1,179	1,490	1,772
Department of Veterans Affairs:						
Veterans reopened insurance fund	—3	22	23	655	681	677
Canteen Service Revolving Fund	2	5	9	40	43	45
Guaranty and Indemnity Fund	19	98			80	98
Independent agencies:						
Export-Import Bank of the United States	—40	66	249	67	173	133
Federal Emergency Management Agency:						
National insurance development fund		—348	148	499	150	150
Federal Deposit Insurance Corporation:						
Bank Insurance Fund	420	—5,092	4,526	2,216	—3,297	¹ —2,876
FSLIC Resolution Fund:						
Public debt securities	153	—1,103	—80	1,839	583	736
Agency securities						
Savings Association Insurance Fund	11	11				11
Postal Service	185	1,133	3,140	4,420	5,368	5,553
National Credit Union Administration	—8	112	57	1,847	1,967	1,959
Tennessee Valley Authority	—500	4,967			5,467	4,967
Other	133	289	500	2,427	2,582	2,715
Total public debt securities	925	3,086	8,459	27,653	29,813	30,739
Total agency securities	1	6	58	138	143	144
Total Federal funds	926	3,092	8,517	27,791	29,956	30,883
Trust funds:						
Legislative Branch:						
United States Tax Court	(**)	(**)	(**)	3	3	3
Library of Congress		2	2	3	4	4
Other	(**)	5	19	20	24	24
The Judiciary:						
Judicial survivors annuity fund		7	12	142	149	149
Department of Agriculture	—2	15	2	6	23	21
Department of Commerce		(**)	(**)		(**)	(**)
Department of Defense—Military	(**)	(**)	—1	8	8	7
Department of Defense—Civil:						
Military Retirement Fund	—273	11,911	12,784	53,487	65,671	65,398
Other	36	220	251	985	1,169	1,205

Table 6. Schedule D—Investments of Federal Government Accounts in Federal Securities, August 1990 and Other Periods—Continued

Classification	[\$ millions]					
	Net Purchases or Sales (-)			Securities Held as Investments Current Fiscal Year		
	This Month	Fiscal Year to Date		Beginning of		Close of This month
		This Year	Prior Year	This Year	This Month	
Trust funds—Continued						
Department of Health and Human Services:						
Federal old-age and survivors insurance trust fund:						
Public debt securities	-8,074	41,569	46,726	148,565	198,208	190,134
Federal disability insurance trust fund	-594	2,159	954	8,428	11,181	10,588
Federal hospital insurance trust fund:						
Public debt securities	-798	12,029	15,732	82,914	95,740	94,943
Agency securities						
Federal supplementary medical insurance trust fund	2,942	5,355	6,121	11,928	14,341	17,283
Other	6	159	85	199	352	358
Department of the Interior:						
Public debt securities	-18	15	-34	206	239	221
Agency securities			-122			
Department of Labor:						
Unemployment trust fund	2,021	6,766	10,897	44,994	49,739	51,760
Other	30	20	6	33	23	53
Department of State:						
Foreign service retirement and disability fund	-20	359	319	4,372	4,751	4,731
Other		(**)	(**)	(**)		
Department of Transportation:						
Airport and airway trust fund	99	1,582	1,797	12,913	14,396	14,495
Highway trust fund	-42	1,776	3,705	15,978	17,796	17,754
Other	108	216	102	495	602	710
Department of the Treasury	39	17	39	148	126	165
Department of Veterans Affairs:						
Government life insurance fund	-2	-16	-17	182	169	166
National service life insurance:						
Public debt securities	-71	281	312	10,694	11,046	10,975
Veterans special life insurance fund	-5	69	69	1,233	1,307	1,302
General Post Fund National Homes		3	4	28	31	31
Environmental Protection Agency	197	539	705	2,151	2,492	2,689
National Aeronautics and Space Administration	(**)	(**)	15	15	15	15
Office of Personnel Management:						
Civil service retirement and disability fund:						
Public debt securities	-1,366	3,344	2,906	214,589	219,299	217,933
Employees health benefits fund	109	1,077	1,383	3,422	4,390	4,499
Employees life insurance fund	240	940	852	9,681	10,382	10,622
Retired employees health benefits fund		(**)	(**)	1	1	1
Independent agencies:						
Federal Deposit Insurance Corporation			-2,765	12,800	12,800	12,800
Federal Emergency Management Agency			1			
Harry S. Truman Memorial Scholarship Trust Fund	-1	3	2	47	51	50
Japan-United States Friendship Commission	(**)	-1	-1	17	16	16
Railroad Retirement Board	104	679	795	8,589	9,164	9,268
Other	1	2	13	76	78	79
Total public debt securities	-5,332	91,101	103,793	649,350	745,784	740,451
Total agency securities			-122			
Total trust funds	-5,332	91,101	103,672	649,350	745,784	740,451
Grand total	-4,406	94,193	112,189	677,141	775,740	771,334

¹Agency reporting error to be corrected in future issue.

... No transactions.

(**) Less than \$500,000.

Note: Investments are in public debt securities unless otherwise noted.

Note: Details may not add to totals due to rounding.

Table 7. Receipts and Outlays of the U.S. Government by Month, Fiscal Year 1990
 [\$ millions]

Classification	Oct.	Nov.	Dec.	Jan.	Feb.	March	April	May	June	July	Aug.	Sept.	Fiscal Year To Date	Com-parable Period Prior F.Y.
Receipts														
Individual income taxes	35,493	34,448	37,385	56,044	28,830	12,608	74,375	21,467	49,639	33,290	36,434		420,013	400,665
Corporation income taxes	729	2,385	18,878	3,118	1,231	12,655	13,375	1,557	18,569	2,057	1,608		76,163	83,862
Social insurance taxes and contributions:														
Employment taxes and contributions	23,100	24,303	25,266	31,767	26,473	32,376	41,090	29,869	33,694	27,554	27,919		323,411	303,227
Unemployment insurance	859	2,088	161	742	2,230	173	2,377	7,155	252	1,701	3,712		21,450	22,807
Other retirement contributions	350	401	378	354	352	413	354	426	380	355	416		4,178	4,122
Excise taxes	2,970	2,939	2,763	2,624	2,260	2,814	3,181	3,743	3,566	3,053	2,745		32,660	31,958
Estate and gift taxes	835	693	850	805	664	769	2,307	1,045	852	924	883		10,625	8,114
Customs duties	1,493	1,421	1,293	1,440	1,228	1,397	1,273	1,371	1,387	1,505	1,627		15,434	14,981
Miscellaneous receipts	2,598	2,535	2,156	2,644	1,902	1,616	1,291	2,579	2,276	1,917	3,142		24,656	21,732
Total—budget receipts this year ..	68,426	71,213	89,130	99,538	65,170	64,819	139,624	69,212	110,614	72,357	78,486		928,589	.....
(On-budget)	50,122	51,989	69,052	74,243	44,133	38,989	106,775	45,514	83,717	50,446	56,284		671,266	.....
(Off-budget)	18,304	19,223	20,077	25,295	21,037	25,829	32,849	23,697	26,897	21,911	22,202		257,323	.....
Total—budget receipts prior year	63,582	64,330	93,655	89,306	61,897	68,205	128,892	71,025	108,249	66,191	76,136		.....	891,468
(On-budget)	45,783	46,945	74,541	65,187	38,392	44,606	99,618	49,403	84,043	45,673	57,132		.....	651,325
(Off-budget)	17,799	17,385	19,114	24,119	23,505	23,598	29,273	21,622	24,206	20,518	19,004		.....	240,144
Outlays														
Legislative Branch	149	163	168	205	160	354	173	202	169	164	167		2,075	1,949
The Judiciary	80	118	108	202	177	104	107	56	180	228	106		1,465	1,317
Executive Office of the President	13	12	11	16	8	10	16	12	10	15	15		137	116
Funds Appropriated to the President:														
International security assistance ..	1,719	238	696	739	356	632	1,093	644	629	333	510		7,590	632
International development assistance ..	552	81	157	401	166	218	496	249	240	344	194		3,096	2,657
Other	-398	-26	-131	-64	324	208	-979	44	-344	-576	-94		-2,037	560
Department of Agriculture:														
Foreign assistance, special export programs and Commodity Credit Corporation	366	1,941	1,379	1,235	583	1,654	985	294	-388	-352	-186		7,511	12,142
Other	3,455	3,225	2,173	2,527	2,715	3,404	4,124	3,922	3,403	3,701	2,531		35,181	33,100
Department of Commerce	233	311	223	242	195	325	328	445	506	405	290		3,503	2,362
Department of Defense:														
Military:														
Department of the Army	5,232	6,772	7,933	5,038	6,130	8,131	5,485	6,833	7,722	5,746	7,836		72,858	72,255
Department of the Navy	6,300	8,091	9,327	7,465	8,070	9,537	7,384	8,810	9,168	7,448	9,184		90,786	91,609
Department of the Air Force	6,323	8,033	8,694	6,843	8,235	9,102	6,540	8,059	8,361	7,259	9,255		86,705	86,086
Defense agencies	1,295	1,686	1,796	1,785	1,724	1,930	1,973	1,855	1,759	1,552	1,529		18,884	17,174
Total Military	19,150	24,582	27,751	21,131	24,160	28,700	21,383	25,557	27,010	22,004	27,805		269,233	267,125
Civil	2,006	2,069	2,040	2,071	2,053	2,125	2,032	2,126	2,051	2,113	2,146		22,831	21,463
Department of Education	1,957	2,259	2,037	2,137	2,116	2,018	2,105	1,940	1,736	1,207	1,868		21,379	19,868
Department of Energy	1,275	1,048	1,183	781	893	1,079	851	1,035	1,164	915	1,189		11,414	11,057
Department of Health and Human Services, except Social Security:														
Public Health Service	1,189	923	1,194	984	1,081	1,321	1,111	1,327	1,297	1,135	1,328		12,890	11,443
Health Care Financing Administration:														
Grants to States for Medicaid ..	3,128	3,259	2,917	3,367	3,171	3,280	3,560	3,535	3,724	3,658	4,064		37,664	31,603
Federal hospital ins. trust fund ..	5,215	5,158	5,314	5,357	5,517	5,905	5,439	5,860	5,555	6,282	6,228		61,831	53,272
Federal supp. med. ins. trust fund	3,368	3,498	3,326	3,497	3,108	3,594	3,316	3,741	3,953	4,128	4,260		39,790	34,792
Federal supp. med. ins. catastrophic coverage	-1	45	7	.....	.....	.....	.....	.....	.....	.....	.....		51	79
Other	2,634	2,302	3,739	2,841	2,729	3,143	2,951	2,726	2,747	2,847	5,115		33,774	30,080
Social Security Administration	-214	1,177	2,193	1,501	1,395	2,394	2,331	1,431	2,468	1,326	2,112		18,113	17,170
Family Support Administration	1,124	1,070	1,298	1,528	1,473	1,254	1,311	1,214	1,255	1,308	1,385		14,219	12,795
Human Development Service	501	420	525	811	764	566	658	525	635	333	694		6,433	6,130
Other	-3,594	-3,576	-4,583	-3,733	-3,700	-4,055	-3,864	-3,615	-3,769	-3,672	-6,896		-45,058	-40,442
Department of Health and Human Services, Social Security:														
Federal old-age and survivors ins. trust fund	17,549	17,755	17,930	18,244	18,639	18,418	18,776	18,622	22,291	18,639	37,229		224,093	192,613
Federal disability ins. trust fund	1,940	2,021	2,021	2,085	2,074	2,080	2,171	2,118	2,316	2,137	3,953		24,914	21,482
Other	368	-25	-40	-1,310	-206	-163	-2,082	-169	-7	-1,129	-3		-4,768	-5,834

Table 7. Receipts and Outlays of the U.S. Government by Month, Fiscal Year 1990—Continued
[\$ millions]

Classification	Oct.	Nov.	Dec.	Jan.	Feb.	March	April	May	June	July	Aug.	Sept.	Fiscal Year To Date	Comparable Period Prior F.Y.
Outlays—Continued														
Department of Housing and Urban Development	1,737	1,714	1,846	1,530	1,586	1,639	1,896	1,452	1,842	1,654	1,506		18,402	18,095
Department of the Interior	652	615	519	427	353	566	262	492	389	397	419		5,093	4,779
Department of Justice	494	629	664	491	519	473	605	684	531	567	611		6,266	5,696
Department of Labor:														
Unemployment trust fund	1,266	1,416	1,488	2,085	1,924	2,141	1,842	1,731	1,551	1,609	1,721		18,773	17,422
Other	283	104	586	122	265	254	526	651	765	721	774		5,052	3,542
Department of State	356	365	387	261	360	316	305	397	253	263	453		3,716	3,456
Department of Transportation:														
Highway trust fund	1,574	1,259	1,210	937	911	918	952	1,064	1,210	1,338	1,382		12,754	12,142
Other	1,039	1,234	1,229	1,415	1,116	1,125	1,235	1,313	1,097	1,264	1,263		13,329	12,193
Department of the Treasury:														
Interest on the public debt	16,460	20,202	40,998	16,753	17,315	17,539	17,232	21,650	42,045	18,435	18,920		247,549	224,580
Other	-1,653	-743	-340	-1,421	441	675	-715	-1,131	-1,861	-1,424	-391		-8,563	-8,493
Department of Veterans Affairs:														
Compensation and pensions	56	1,256	2,465	71	1,352	2,580	71	1,335	2,563	52	2,596		14,398	13,359
National service life	60	52	64	69	72	91	72	78	62	70	78		768	705
United States government life	2	2	3	2	2	3	2	3	3	3	2		30	32
Other	1,374	1,301	1,120	935	1,163	1,169	1,168	1,179	1,109	1,140	943		12,601	12,317
Environmental Protection Agency	369	376	442	415	352	438	412	487	439	444	479		4,654	4,347
General Services Administration	1	268	-866	-9	121	388	-383	221	170	-371	107		-354	-596
National Aeronautics and Space Administration	1,126	976	1,065	904	923	1,087	1,093	963	1,103	1,101	1,140		11,481	10,034
Office of Personnel Management	2,655	2,324	2,540	2,825	2,516	2,846	2,834	2,459	2,831	2,831	2,553		29,215	26,831
Small Business Administration	169	-6	-2	34	55	62	81	91	46	76	41		647	73
Independent agencies:														
Federal Deposit Insurance Corp.:														
Bank Insurance Funds	180	35	221	1,370	-895	187	2,388	315	1,269	405	-417		5,056	531
FSLIC Resolution Fund	703	226	404	452	510	1,014	525	582	219	694	-24		5,305	9,285
Savings Association Fund	-1	6	(**)	-7	(**)	-5	-1	-4	113	-1	-12		88	.....
Postal Service:														
Public Enterprise Funds (Off Budget)	368	526	-924	-225	-307	785	-118	178	-537	-242	932		437	-2,301
Payment to the Postal Service Fund	107	37	6	113	.....	.....	113	.....	.....	113	.....		490	436
Resolution Trust Corporation	3,371	879	964	-3,075	2,346	4,518	-78	7,267	15,759	3,183	2,642		37,775	3,275
Tennessee Valley Authority	-97	268	-32	-67	-62	-3	77	183	-25	31	-28		245	299
Other independent agencies	1,303	1,768	1,688	1,397	1,282	1,457	1,125	1,158	-1,382	1,050	1,313		12,157	10,040
Undistributed offsetting receipts:														
Employer share, employee retirement	-2,557	-2,559	-2,297	-2,549	-2,613	-2,416	-2,863	-2,791	-2,652	-3,293	-2,802		-29,392	-29,857
Interest received by trust funds	-139	-3,367	-25,207	-345	-848	-213	-387	-3,874	-25,930	-978	-699		-61,987	-51,666
Rents and royalties on Outer Continental Shelf lands	-388	-212	27	-418	-271	-21	-805	-212	-78	-341	-185		-2,903	-2,730
Other	-53	15	3	1	5	-12	3	6	9	6	-84		-101	-80
Totals this year:														
Total outlays	94,581	101,018	103,906	91,286	100,437	118,165	97,865	111,769	121,747	98,291	131,240		1,170,305	.....
(On-budget)	74,794	81,114	92,308	72,971	80,875	97,641	79,748	91,820	105,787	79,844	89,751		946,653	.....
(Off-budget)	19,787	19,904	11,598	18,315	19,563	20,524	18,116	19,950	15,960	18,447	41,489		223,652	.....
Total—surplus (+) or deficit (-) ..	-26,155	-29,805	-14,776	+8,252	-35,267	-53,346	+41,760	-42,558	-11,133	-25,934	-52,754		-241,716	.....
(On-budget)	-24,672	-29,125	-23,256	+1,272	-36,741	-58,652	+27,027	-46,305	-22,070	-29,398	-33,467		-275,387	.....
(Off-budget)	-1,483	-680	+8,480	+6,980	+1,474	+5,306	+14,733	+3,747	+10,937	+3,464	-19,287		+33,671	.....
Total—borrowing from the public less premium & discount	32,513	21,216	7,216	13,280	17,175	28,493	-9,113	22,886	23,385	19,816	46,230		223,096	131,784
Totals—outlays prior year	90,587	93,460	105,093	86,506	89,769	103,988	88,237	96,458	100,464	84,428	98,286		.....	1,037,277
(On-budget)	73,701	75,326	92,120	68,856	71,609	84,960	71,929	77,567	85,173	66,638	79,226		.....	847,107
(Off-budget)	16,885	18,134	12,973	17,651	18,160	19,029	16,308	18,890	15,291	17,790	19,060		.....	190,169
Total—surplus (+) or deficit (-) prior year	-27,005	-29,130	-11,438	+2,800	-27,871	-35,784	+40,654	-25,433	+7,785	-18,237	-22,150		.....	-145,808
(On-budget)	-27,919	-28,381	-17,578	-3,669	-33,217	-40,353	+27,689	-28,164	-1,130	-20,965	-22,095		.....	-195,783
(Off-budget)	+913	-749	+6,141	+6,468	+5,346	+4,570	+12,966	+2,731	+8,915	+2,728	-56		.....	+49,974

....No transactions.

(**)Less than \$500,000.

Note: Details may not add to totals due to rounding.

Table 8. Trust Fund Impact on Budget Results and Investment Holdings as of August 31, 1990

[\$ millions]

Classification	This Month			Fiscal Year to Date			Securities held as Investments Current Fiscal Year		
	Receipts	Outlays	Excess	Receipts	Outlays	Excess	Beginning of		Close of This Month
							This Year	This Month	
Trust receipts, outlays, and investments held:									
Airport	452	341	112	4,750	3,178	1,573	12,913	14,396	14,495
Black lung disability	50	52	-2	604	563	41	.....	.....	.....
FDIC .....	.....	4,306	-4,306	.....	4,306	-4,306	12,800	12,800	12,800
Federal disability insurance	2,215	3,953	-1,738	25,897	24,914	984	8,428	11,181	10,588
Federal employees life and health .....	.....	-369	369	.....	-1,995	1,995	13,104	14,772	15,121
Federal employees retirement	1,248	2,680	-1,433	32,534	28,892	3,642	219,106	224,202	222,816
Federal hospital insurance	5,536	6,228	-692	73,504	61,831	11,674	82,914	95,740	94,943
Federal old-age and survivors insurance	20,611	37,229	-16,617	257,217	224,093	33,124	148,565	198,208	190,134
Federal supplementary medical insurance	6,908	4,260	2,647	44,694	39,790	4,904	10,365	12,364	15,306
FSMI catastrophic coverage .....	.....	.....	.....	407	51	356	1,033	1,388	1,388
Highways	1,294	1,467	-173	14,873	13,702	1,171	15,978	17,796	17,754
Military advances	717	776	-59	9,470	8,203	1,268	.....	.....	.....
Railroad retirement	488	609	-121	7,180	6,428	752	8,589	9,164	9,268
Military retirement	1,547	1,831	-284	32,691	19,715	12,976	53,487	65,671	65,398
Unemployment	3,747	1,721	2,026	25,616	18,773	6,843	44,994	49,739	51,760
Veterans life insurance	31	116	-85	1,419	1,091	328	12,109	12,522	12,443
All other trust	589	203	386	4,147	2,814	1,333	4,965	5,841	6,238
Total trust fund receipts and outlays and investments held from Table 6-D	45,433	65,402	-19,970	535,005	456,348	78,657	649,350	745,784	740,451
Less interfund transactions	8,777	8,777	.....	144,490	144,490	.....	.....	.....	.....
Trust fund receipts and outlays on the basis of tables 4 & 5	36,656	56,626	-19,970	390,515	311,858	78,657	.....	.....	.....
Total federal fund receipts and outlays	44,474	77,258	-32,784	560,585	880,959	-320,373	.....	.....	.....
Less interfund transactions	21	21	.....	124	124	.....	.....	.....	.....
Federal fund receipts & outlays on the basis of tables 4 & 5	44,453	77,237	-32,784	560,461	880,835	-320,373	.....	.....	.....
Less offsetting proprietary receipts	2,622	2,622	.....	22,388	22,388	.....	.....	.....	.....
Net budget receipts & outlays	78,486	131,240	-52,754	928,589	1,170,305	-241,716	.....	.....	.....

.....No transactions.

(**)Less than \$500,000.

Note: Interfund receipts and outlays are transactions between Federal funds and trust funds such as Federal payments and contributions, and interest and profits on investments in Federal

securities. They have no net effect on overall budget receipts and outlays since the receipts side of such transactions is offset against budget outlays. In this table, interfund receipts are shown as an adjustment to arrive at total receipts and outlays of trust funds respectively.

Note: Details may not add to totals due to rounding.

Table 9. Summary of Receipts by Source, and Outlays by Function of the U.S. Government, August 1990 and Other Periods

[\$ millions]			
Classification	This Month	Fiscal Year To Date	Comparable Period Prior Fiscal Year
RECEIPTS			
Individual income taxes	36,434	420,013	400,665
Corporation income taxes	1,608	76,163	83,862
Social insurance taxes and contributions:			
Employment taxes and contributions	27,919	323,411	303,227
Unemployment insurance	3,712	21,450	22,807
Other retirement contributions	416	4,178	4,122
Excise taxes	2,745	32,660	31,958
Estate and gift taxes	883	10,625	8,114
Customs	1,627	15,434	14,981
Miscellaneous	3,142	24,656	21,732
Total	78,486	928,589	891,468
NET OUTLAYS			
National defense	28,664	277,838	274,908
International affairs	1,039	11,803	8,679
General science, space, and technology	1,333	13,288	11,715
Energy	207	3,307	3,926
Natural resources and environment	1,388	15,492	14,586
Agriculture	98	11,931	17,009
Commerce and housing credit	3,045	55,478	17,715
Transportation	2,734	26,887	25,193
Community and regional development	614	7,947	4,794
Education, training, employment and social services	3,417	34,749	32,756
Health	5,585	53,297	45,257
Medicare	8,710	89,793	77,110
Income security	13,475	138,093	124,635
Social security	41,181	247,924	213,009
Veterans benefits and services	3,624	27,904	26,438
Administration of justice	866	9,359	8,560
General government	691	9,415	7,941
Interest	17,556	168,094	155,630
Undistributed offsetting receipts	-2,987	-32,295	-32,586
Total	131,240	1,170,305	1,037,277

Note: Details may not add to totals due to rounding.

Explanatory Notes

1. Flow of Data Into Monthly Treasury Statement

The *Monthly Treasury Statement (MTS)* is assembled from data in the central accounting system. The major sources of data include monthly accounting reports by Federal entities and disbursing officers, and daily reports from the Federal Reserve banks. These reports detail accounting transactions affecting receipts and outlays of the Federal Government and off-budget Federal entities, and their related effect on the assets and liabilities of the U.S. Government. Information is presented in the *MTS* on a modified cash basis.

2. Notes on Receipts

Receipts included in the report are classified into the following major categories: (1) budget receipts and (2) offsetting collections (also called applicable receipts). Budget receipts are collections from the public that result from the exercise of the Government's sovereign or governmental powers, excluding receipts offset against outlays. These collections, also called governmental receipts, consist mainly of tax receipts (including social insurance taxes), receipts from court fines, certain licenses, and deposits of earnings by the Federal Reserve System. Refunds of receipts are treated as deductions from gross receipts.

Offsetting collections are from other Government accounts or the public that are of a business-type or market-oriented nature. They are classified into two major categories: (1) offsetting collections credited to appropriations or fund accounts, and (2) offsetting receipts (i.e., amounts deposited in receipt accounts). Collections credited to appropriation or fund accounts normally can be used without appropriation action by Congress. These occur in two instances: (1) when authorized by law, amounts collected for materials or services are treated as reimbursements to appropriations and (2) in the three types of revolving funds (public enterprise, intragovernmental, and trust); collections are netted against spending, and outlays are reported as the net amount.

Offsetting receipts in receipt accounts cannot be used without being appropriated. They are subdivided into two categories: (1) proprietary receipts—these collections are from the public and they are offset against outlays by agency and by function, and (2) intragovernmental funds—these are payments into receipt accounts from Governmental appropriation or fund accounts. They finance operations within and between Government agencies and are credited with collections from other Government accounts. The transactions may be intrabudgetary when the payment and receipt both occur within the budget or from receipts from off-budget Federal entities in those cases where payment is made by a Federal entity whose budget authority and outlays are excluded from the budget totals.

Intrabudgetary transactions are subdivided into three categories: (1) interfund transactions, where the payments are from one fund group (either Federal funds or trust funds) to a receipt account in the other fund group; (2) Federal intrafund transactions, where the payments and receipts both occur within the Federal fund group; and (3) trust intrafund transactions, where the payments and receipts both occur within the trust fund group.

Offsetting receipts are generally deducted from budget authority and outlays by function, by subfunction, or by agency. There are four types of receipts, however, that are deducted from budget totals as undistributed offsetting receipts. They are: (1) agencies' payments (including payments by off-budget Federal entities) as employers into employees retirement funds, (2) interest received by trust funds, (3) rents and royalties on the Outer Continental Shelf lands, and (4) other interest (i.e., interest collected on Outer Continental Shelf money in deposit funds when such money is transferred into the budget).

3. Notes on Outlays

Outlays are generally accounted for on the basis of checks issued by Government disbursing officers, and cash payments made. Certain in-

tragovernmental outlays do not require issuance of checks. An example would be charges made against appropriations representing a part of employees' salaries which are withheld for individual income taxes, and for savings bond allotments. Outlays are stated net of offsetting collections and refunds representing reimbursements as authorized by law, refunds of money previously expended, and receipts of revolving and management funds. Interest on the public debt (public issues) is recognized on the accrual basis. Outlays of off-budget Federal entities are excluded from budget outlay totals.

4. Processing

The data on payments and collections are reported by account symbol into the central accounting system. In turn, the data are extracted from this system for use in the preparation of the *MTS*.

There are two major checks which are conducted to assure the consistency of the data reported:

1. Verification of payment data. The monthly payment activity reported by Federal entities on their Statements of Transactions is compared to the payment activity of Federal entities as reported by disbursing officers.
2. Verification of collection data. Reported collections appearing on Statements of Transactions are compared to deposits as reported by Federal Reserve banks.

5. Other Sources of Information About Federal Government Financial Activities

- *A Glossary of Terms Used in the Federal Budget Process, March 1981* (Available from the U.S. General Accounting Office, Gaithersburg, Md. 20760). This glossary provides a basic reference document of standardized definitions of terms used by the Federal Government in the budgetmaking process.

- *Daily Treasury Statement* (Available from GPO, Washington, D.C. 20402, on a subscription basis only). The *Daily Treasury Statement* is published each working day of the Federal Government and provides data on the cash and debt operations of the Treasury.

- *Monthly Statement of the Public Debt of the United States* (Available from GPO, Washington, D.C. 20402 on a subscription basis only). This publication provides detailed information concerning the public debt.

- *Treasury Bulletin* (Available from GPO, Washington, D.C. 20402, by subscription or single copy). Quarterly. Contains a mix of narrative, tables, and charts on Treasury issues, Federal financial operations, international statistics, and special reports.

- *Budget of the United States Government, Fiscal Year 19__* (Available from GPO, Washington, D.C. 20402). This publication is a single volume which provides budget information and contains:

- Appendix, *The Budget of the United States Government, FY 19__*
- The United States Budget in Brief, FY 19__*
- Special Analyses*
- Historical Tables*
- Management of the United States Government*
- Major Policy Initiatives*

- *United States Government Annual Report and Appendix* (Available from Financial Management Service, U.S. Department of the Treasury, Washington, D.C. 20226). This annual report presents budgetary results at the summary level. The appendix presents the individual receipt and appropriation accounts at the detail level.

Scheduled Release

**The release date for the September 1990 Statement
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